

FENNEMORE CRAIG, P.C. 1 Jay L. Shapiro (No. 014650) 2 2394 E. Camelback Road, Suite 600 Phoenix, Arizona 85016 3 Telephone (602) 916-5000

RESERVED AZ CORP COMMISSION DOCKET CONTACL

2014 MAR 13 FM 1 35

ORIGINAL

Attorneys for Verde Santa Fe Wastewater Co., Inc.

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BEFORE THE ARIZONA CORPORATION COMMISSION

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IN THE MATTER OF THE APPLICATION OF VERDE SANTA FE WASTEWATER CO., INC., AN ARIZONA CORPORATION, FOR A DÉTERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND PROPERTY AND FOR INCREASES IN ITS WASTEWATER RATES AND CHARGES FOR UTILITY SERVICE BASED THEREON.

DOCKET NO: SW-03437A-13-0292

NOTICE OF FILING REBUTTAL **TESTIMONY**

Verde Santa Fe Wastewater Co., Inc. (the "Company") hereby submits this Notice of Filing Rebuttal Testimony in the above-referenced matter. Specifically filed herewith are the Company's Rebuttal Testimonies, which include the following testimonies, along with supporting schedules and/or attachments:

- 1. Rebuttal Testimony of Jason Williamson; and
- 2. Rebuttal Testimony of Thomas J. Bourassa.

RESPECTFULLY SUBMITTED this 13th day of March, 2014.

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21 Arizona Corporation Commission DOCKETED

MAR 1 3 2014

DOCKETED BY

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FENNEMORE CRAIG, P.C.

Bv

Jay L. Shapiro 2394 E. Camelback Road

Suite 600

Phoenix, Arizona 85016

Attorneys for Verde Santa Fe Wastewater Co., Inc.

FENNEMORE CRAIG

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1	ORIGINAL and thirteen (13) copies of the foregoing were delivered this 13th day of March, 2014, to:
2	Docket Control
3 4	Arizona Corporation Commission 1200 W. Washington St. Phoenix, AZ 85007
5	COPY of the foregoing was delivered this 13th day of March, 2014, to:
6	Sarah Harpring, ALJ
7	Hearing Division Arizona Corporation Commission
8	1200 W. Washington St. Phoenix, AZ 85007
9	Robin Mitchell
10	Bridget Humphrey Legal Division
11	Arizona Corporation Commission 1200 W. Washington St.
12	Phoenix, AZ 85007
13	Hola Polert 82
14	8977587.1/1/26985.0002
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1	FENNEMORE CRAIG, P.C. Jay L. Shapiro (No. 014650)
2 3	2394 E. Camelback Road, Suite 600 Phoenix, Arizona 85016
	Telephone (602) 916-5000
4	Attorneys for Verde Santa Fe Wastewater Co., Inc.
5	
6	BEFORE THE ARIZONA CORPORATION COMMISSION
7	
8	IN THE MATTER OF THE APPLICATION DOCKET NO: SW-03437A-13-0292 OF VERDE SANTA FE WASTEWATER
9	CO., INC., AN ARIZONA CORPORATION,
10	FOR A DÉTERMINATION OF THE FAIR VALUE OF ITS UTILITY PLANTS AND
11	PROPERTY AND FOR INCREASES IN ITS WASTEWATER RATES AND CHARGES
12	FOR UTILITY SERVICE BASED THEREON.
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17	REBUTTAL TESTIMONY OF JASON WILLIAMSON
18	
	March 13, 2014
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FENNEMORE CRAIG
PROFESSIONAL CORPORATION
PHOENIX

Table of Contents INTRODUCTION AND QUALIFICATIONS 1 I. SLUDGE REMOVAL EXPENSE 1 II. III. 8977588.1/026985.0002

1	I.	INTRODUCTION AND QUALIFICATIONS
2	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
3	A.	My name is Jason Williamson. My business address is 7581 E. Academy
4		Boulevard, Suite 229, Denver, Colorado 80230.
5	Q.	ARE YOU THE SAME JASON WILLIAMSON THAT FILED DIRECT
6		TESTIMONY IN THIS PROCEEDING?
7	Α.	Yes.
8	Q.	HAS ANYTHING CHANGED WITH RESPECT TO YOUR
9		EMPLOYMENT OR RESPONSIBILITIES?
10	Α.	No.
11	Q.	HAVE YOU REVIEWED THE DIRECT FILING MADE BY STAFF?
12	Α.	Yes.
13	Q.	WHAT WILL YOU ADDRESS IN THIS REBUTTAL TESTIMONY?
14	Α.	The Company is willing to accept Staff's recommended adjustments to operating
15		expenses, Staff's cost of capital and Staff's rate design, however, the Company
16		does propose an additional pro forma adjustment to operating expenses related to
17		sludge removal expense. I will discuss this and the Company's acceptance of
18		Staff's other recommendations in this rebuttal testimony.
19	II.	SLUDGE REMOVAL EXPENSE
20	Q.	YOU MENTIONED AN ADDITIONAL PRO FORMA ADJUSTMENT TO
21		SLUDGE REMOVAL EXPENSE. HAS THIS EXPENSE INCREASED
22		SINCE THE TESY YEAR?
23	Α.	Yes, significantly. The test year expense level was \$21,327.82. In 2013, the first
24		full year following the test year, sludge expense removal was \$38,744.41.
25		

Q. WHY HAS SLUDGE REMOVAL EXPENSE INCREASED SINCE THE TEST YEAR?

A. There are two main factors that have led to our request to increase sludge processing expense. The biggest factor was that in 2013, the Company expanded its sludge bagging system from three to six. This capital investment was necessary as the flows in the Verde Santa Fe development have continued to rise, making sludge management a more critical operational issue. This expansion has caused increases in costs associated with the bagging system, including the dewatering bags, polymer chemical, hauling of the bags to the landfill, and the labor associated with filling and removing the bags daily.

O. WHAT IS THE SECOND FACTOR?

A. The second component of the additional sludge processing costs arises due to cleaning of the effluent storage ponds on the golf course. These ponds had not been cleaned for many years, and over the winter, the golf course emptied them and found a layer of accumulated sludge on the bottom. It is likely that the sludge were solids from the WWTP that settled and accumulated over that time. This necessitated the Company renting large trash pumps, hoses, and purchasing large dewatering bags for the disposal of the material. In the future, the Company and the Golf Course have agreed that they will be conducting inspections and cleaning of the effluent ponds every other year. As such, we have included 50 percent of the costs from 2013 associated with the pond cleaning. Mr. Bourassa explains this further in his rebuttal testimony.¹

¹ Rebuttal Testimony of Thomas J. Bourassa at 3:22 – 4:3.

III.

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RESPONSE TO STAFF DIRECT

Q. YOU TESTIFIED THAT THE COMPANY WAS WILING TO ACCEPT STAFF'S OTHER ADJUSTMENTS. CAN YOU PLEASE ELABORATE?

Yes. Staff did not make many adjustments, and none were made to rate base. The Company does not necessarily agree with Staff's adjustments to directors' fees or the equipment lease expenses. Nor do we believe the cost of capital is adequate. But, it is hard to justify fighting Staff on these issues when the amount of additional revenue at stake is relatively low, and given the expense of a contested hearing followed by briefing. As such, we elected to accept Staff's recommendations, including their adjustments, except for our request for a proforma adjustment to sludge processing expense. We hope Staff will see this as a reasonable request based on a known and measurable change, which would eliminate all issues in dispute between Staff and the Company in this rate case.

DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY? Q.

Yes. A.

1 2 3	FENNEMORE CRAIG, P.C. Jay L. Shapiro (No. 014650) 2394 E. Camelback Road, Suite 600 Phoenix, Arizona 85016 Telephone (602) 916-5000
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5	Auomeys for verde Sama i e wastewater co., me.
6	BEFORE THE ARIZONA CORPORATION COMMISSION
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8	IN THE MATTER OF THE APPLICATION DOCKET NO: SW-03437A-13-0292 OF VERDE SANTA FE WASTEWATER
9	CO., INC., AN ARIZONA CORPORATION, FOR A DETERMINATION OF THE FAIR
10	VALUE OF ITS UTILITY PLANTS AND PROPERTY AND FOR INCREASES IN ITS
11	WASTEWATER RATES AND CHARGES FOR UTILITY SERVICE BASED
12	THEREON.
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16	REBUTTAL TESTIMONY OF
17	THOMAS J. BOURASSA
18	
19	March 13, 2014
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FENNEMORE CRAIG
PROFESSIONAL CORPORATION
PHOENIX

Table of Contents INTRODUCTION AND QUALIFICATIONS 1 I. THE COMPANY'S REBUTTAL POSITION 1 II. RATE DESIGN (H SCHEDULES)5 III. 8978421.1/026985.0002

1	I.	INTRODUCTION AND QUALIFICATIONS
2	Q.	PLEASE STATE YOUR NAME AND ADDRESS.
3	A.	My name is Thomas J. Bourassa. My business address is 139 W. Wood Drive
4		Phoenix, Arizona 85029.
5	Q.	ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?
6	A.	I am testifying on behalf of the Verde Santa Fe Wastewater Co., Inc., ("VSF" or
7	i	the "Company").
8	Q.	HAVE YOU PREVIOUSLY SUBMITTED DIRECT TESTIMONY IN THE
9		INSTANT CASE?
10	A.	Yes, my direct testimony was submitted in support of the initial application in this
11		docket. There were two volumes, one addressing rate base, income statement and
12		rate design, and the other addressing cost of capital.
13	Q.	WHAT IS THE PURPOSE OF THIS REBUTTAL TESTIMONY?
14	A.	I will provide rebuttal testimony in response to the direct filing by Staff, however
15		my rebuttal testimony is just one volume.
16	II.	THE COMPANY'S REBUTTAL POSITION
17	Q.	WHAT IS THE REVENUE INCREASE THE COMPANY IS PROPOSING
18		IN THIS REBUTTAL TESTIMONY?
19	A.	The Company proposes a total revenue requirement of \$517,202, which constitutes
20		an increase in revenues of \$35,651, or 7.85 percent over adjusted test year
21		revenues.
22	Q.	HOW DOES THIS COMPARE WITH THE COMPANY'S DIRECT
23		FILING?
24	A.	It is lower. In the direct filing, the Company requested a total revenue requirement
25		of \$544,674, which required an increase in revenues of \$65,213, or 13.60 percent.
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WHAT'S DIFFERENT? O.

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- Α. In its rebuttal filing, VSF has adopted all of the revenue/expense adjustments recommended by Staff, and proposed adjustments of its own based on a known and measurable change to the test year. The net result of these adjustments is the Company's proposed operating expenses have decreased by \$14,894, from \$481,501 in the direct filing to \$468,607. There is no change in rate base from the direct filing of \$421,337.
- SO IF STAFF ADOPTS THE COMPANY'S PROPOSED REBUTTAL Q. ADJUSTMENT, THE TWO PARTIES WILL HAVE SAME REVENUE REQUIREMENT?
- A. Yes, as Mr. Williamson explains in his rebuttal testimony, the Company has elected not to dispute any of Staff's recommended adjustments.

HAVE YOU PREPARED REBUTTAL SCHEDULES? 0.

Α. Yes. These schedules are attached to this testimony. Rebuttal Schedule B-2, pages 1 and 2, summarizes the Company's rebuttal OCRB.

The Company rebuttal adjustments to revenues and/or expenses are detailed on Rebuttal Schedule C-2, pages 1-7. The rebuttal income statement with adjustments is summarized on Rebuttal Schedule C-1, page 1-2.

Rebuttal adjustment 1 reflects the annualized depreciation and amortization expense based on the Company proposed PIS and CIAC balances. There is no change to depreciation and amortization expense at this stage because the Company is not proposing changes to either its PIS or CIAC balances. The Staff recommended depreciation and amortization expense level is the same as the Company's.

Rebuttal adjustment number 2 reflects property tax expense at the Company rebuttal proposed revenue level. The Company proposes a reduction to property

taxes based upon a lower assessment ratio of 19 percent compared to its direct filing of 20 percent. The Company is proposing an assessment ratio of 19 percent because it reflects the recently passed House Bill 2001 ("H.B 2001"), which enacts a known and measurable change commencing in 2014.

- Q. DOES STAFF RECOMMEND AN ASSESSMENT RATIO OF 19 PERCENT?
- A. Yes.¹
- Q. THANK YOU. PLEASE CONTINUE.
- A. Rebuttal adjustment number 3 reduces Salaries and Wages expense for director's wages by \$18,529. This adjustment reflects the adoption of the Staff proposed adjustment to Salaries and Wages expense.² Adoption of the Staff recommendation by the Company is made to help eliminate issues between the parties.

Rebuttal adjustment number 4 reduces Rent expense by \$11,256. This adjustment reflects the adoption of the Staff proposed adjustment to Rent expense that is related to the Company's lease of wastewater treatment equipment.³ Adoption of the Staff recommendation by the Company is made to help eliminate issues between the parties.

Rebuttal adjustment number 5 increases sludge removal expense by \$12,079 for known and measurable changes to the test year.

Q. PLEASE EXPLAIN.

A. The Company's recommended adjustment consists of two parts. The first part reflects a known and measurable increase of \$6,741 to the annual sludge removal

¹ Direct Testimony of Crystal S. Brown ("Brown Dt.") at 13.

² Brown Dt. at 8.

³ Brown Dt. at 12.

1		expense as a result of upgrades to the Company's sludge bagging process.
2		The second part reflects the annualized portion of effluent pond clean-up costs or
3		\$5,338.4 Mr. Williamson explains the additional sludge removal costs in his
4		rebuttal testimony.
5	Q.	THANK YOU. PLEASE CONTINUE WITH YOUR DISCUSSION OF THE
6		COMPANY'S REBUTTAL PROPOSED ADJUSTMENTS TO REVENUES
7		AND EXPENSES.
8	A.	Adjustment 6 adjusts income taxes to reflect the Company proposed adjusted test
9		year revenues and expenses.
10	Q.	DOES THE COMPANY'S PROPOSED INCOME TAX EXPENSE
11		REFLECT THE REDUCTION IN THE STATE INCOME TAX RATE?
12	A.	Yes, the state income tax rate is reduced from 6.968 percent to 6.50 percent, which
13		is a reflection of the enacted H.B 2001's reduction to the income tax rate for 2014.
14	Q.	DOES STAFF PROPOSE A 6.5 PERCENT STATE INCOME TAX RATE?
15	A.	Yes.
16	Q.	PLEASE DISCUSS THE COMPANY'S RECOMMENDED RETURN ON
17		EQUITY AND RETURN ON RATE BASE.
18	A.	To eliminate issues between the parties, the Company has adopted the Staff
19		recommended return on equity of 9.6 percent and return on rate base of 9.6 percent
20		reflecting a 100 percent equity capital structure. ⁵
21	•••	
22		
23		
24	4 771.	4-4-1
25	every	total cost of effluent pond cleaning in 2013 was \$10,676 which is expected to occur 2 years.

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⁵ Direct Testimony of John A. Cassidy at 31.

1	III.	RATE DESIGN (H SCHEDULES)
2	Q.	WHAT ARE THE COMPANY'S PROPOSED RATES?
3	A.	The Company's proposed rates are:
4		MONTHLY SERVICE CHARGES
5		Residential \$43.24
6		Commercial \$43.24 times SFE ⁶
7		Effluent (per 1,000 gallons) \$ 0.23
8	Q.	WHAT IS THE IMPACT OF THE COMPANY PROPOSED RATES ON
9		RESIDENTIAL CUSTOMERS?
10	A.	As shown on Schedule H-2, page 1, the monthly bill under proposed rates for a
11		residential customer is \$43.24 - a \$3.24 increase over the present monthly bill or a
12		8.1 percent increase.
13	Q.	DOES STAFF AGREE WITH THE \$0.23 PER 1,000 GALLONS FOR
14		EFFLUENT?
15	A.	Yes. ⁷
16	Q.	ARE STAFF AND THE COMPANY IN AGREEMENT ON THE
17	·	PROPOSED MISCELLANEOUS SERVICE CHARGES?
18	A.	Yes.
19	Q.	DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?
20	A.	Yes.
21		
22		
23	6 One	SEE is defined as 10 fivtures (sinks and/or toilets and/or showers, etc.). The SEE
24	for a	e SFE is defined as 10 fixtures (sinks and/or toilets and/or showers, etc.). The SFE commercial customer will be equal to the number of fixtures divided by 10. If the outed SFE is less than 1.0, the factor will be 1.0, which provides that a commercial
25	custo	mer pays no less than a residential customer.
26	⁷ Bro	wn Dt. 15.

REBUTTAL SCHEDULES

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Computation of Increase in Gross Revenue Requirements As Adjusted

Exhibit Rebuttal Schedule A-1 Page 1 Witness: Bourassa

Customer	Present	Proposed		Dollar	Pe
	_	_			
% Increase			·	7.85%	
			\$	517,202	
				37,651	
Adjusted Test Year Revenues			\$	479,551	
requirement			Ф	37,031	
			e	27 6E4	
Increase in Gross Povenue					
Gross Revenue Conversion Factor				1.2761	
Operating Income Deficiency			\$	29,504	
Required Rate of Return				9.60%	
			•	,	
Required Operating Income			\$	40.448	
Current Nate of Return				2.00%	
Current Pate of Peturn				2 60%	
Adjusted Operating Income				10,944	
				•	
Fair Value Rate Base			\$	421,336	
	Adjusted Operating Income Current Rate of Return Required Operating Income Required Rate of Return Operating Income Deficiency Gross Revenue Conversion Factor Increase in Gross Revenue Requirement Adjusted Test Year Revenues Increase in Gross Revenue Requirement Proposed Revenue Requirement	Adjusted Operating Income Current Rate of Return Required Operating Income Required Rate of Return Operating Income Deficiency Gross Revenue Conversion Factor Increase in Gross Revenue Requirement Adjusted Test Year Revenues Increase in Gross Revenue Requirement Proposed Revenue Requirement % Increase	Adjusted Operating Income Current Rate of Return Required Operating Income Required Rate of Return Operating Income Deficiency Gross Revenue Conversion Factor Increase in Gross Revenue Requirement Adjusted Test Year Revenues Increase in Gross Revenue Requirement Proposed Revenue Requirement N Increase	Adjusted Operating Income Current Rate of Return Required Operating Income \$ Required Rate of Return Operating Income Deficiency \$ Gross Revenue Conversion Factor Increase in Gross Revenue Requirement \$ Adjusted Test Year Revenues Requirement \$ Increase in Gross Revenue Requirement \$ Increase I	Adjusted Operating Income 10,944 Current Rate of Return 2.60% Required Operating Income \$ 40,448 Required Rate of Return 9.60% Operating Income Deficiency \$ 29,504 Gross Revenue Conversion Factor 1.2761 Increase in Gross Revenue Requirement \$ 37,651 Adjusted Test Year Revenues \$ 479,551 Increase in Gross Revenue Revenue Requirement \$ 37,651 Proposed Revenue Requirement \$ 37,651 Proposed Revenue Requirement \$ 517,202 % Increase 7.85%

Customer Classification Residential	1	\$ Present Rates 450,680	\$ Proposed Rates 487,185	\$ Dollar Increase 36,505	Percent Increase 8.10%
Commercial	VSF Community Center	\$ 1,056	\$ 1,142	\$ 86	8.10%
Commercial	Amante Club House	1,536	1,660	124	8.10%
Commercial	VSF Golf Course	3,300	3,567	267	8.10%
Commercial	Highlands Resort	3,408	3,684	276	8.10%
Effluent	VSF Golf Course	\$ 65,453	\$ 7,527	\$ (57,926)	-88.50% 0.00%
Revenue Annu	ualization	\$ 2,440	\$ 2,638	\$ 198	8.10%
Subtotal		\$ 527,873	\$ 507,403	\$ (20,470)	-3.88%
C-2 Revenue	Adjustment	(57,926)	-	57,926	-100.00%
Other Water R	evenues	9,624	9,624	-	0.00%
Reconciling Ar	mount	(20)	175	195	-975.00%
Rounding					0.00%
Total of Water	r Revenues	\$ 479,551	\$ 517,202	\$ 37,651	7.85%

SUPPORTING SCHEDULES:

B-1 C-1 C-3

H-1

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Summary of Rate Base

Exhibit Rebuttal Schedule B-1 Page 1 Witness: Bourassa

Line <u>No.</u>			iginal Cost Rate base	_	air Value late Base
1 2 3	Gross Utility Plant in Service Less: Accumulated Depreciation	\$	1,555,530 658,177	\$	1,555,530 658,177
4 5 6	Net Utility Plant in Service	\$	897,353	\$	897,353
7 8	Less: Advances in Aid of Construction		-		-
9 10	Contributions in Aid of Construction		978,305		978,305
11 12	Accumulated Amortization of CIAC		(502,287)		(502,287)
13 14	Customer Meter Deposits		-		-
15 16	Deferred Income Taxes & Credits		-		-
17 18					
19 20	Plus: Unamortized Finance				
21	Charges		-		-
22	Prepayments		-		=
23	Materials and Supplies		<u>-</u>		_
24 25 26	Allowance for Cash Working Capital		-		. -
27	Rounding		1		1_
28 29	Total Rate Base	\$	421,336	\$	421,336

SUPPORTING SCHEDULES:

44 B-2 45 B-3 46 B-5

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012

Original Cost Rate Base Proforma Adjustments

Exhibit Rebuttal Schedule B-2 Page 1 Witness: Bourassa

Rebutttal Adjusted Adjusted at at end Line End of Proforma of No. Test Year <u>Adjustment</u> **Test Year** 1 **Gross Utility** 2 Plant in Service 1,555,530 \$ 1,555,530 3 4 Less: 5 Accumulated 6 Depreciation 658,177 658,177 7 8 9 **Net Utility Plant** 10 in Service 897,353 897,353 11 12 Less: 13 Advances in Aid of 14 Construction 15 16 Contributions in Aid of 17 Construction - Gross 978,305 978,305 18 19 **Accumulated Amortization of CIAC** (502, 287)(502, 287)20 21 **Customer Meter Deposits** 22 Accumulated Deferred Income Tax 23 24 25 26 Plus: 27 **Unamortized Finance** 28 Charges 29 **Prepayments** 30 Materials and Supplies 31 Allowance for Cash Working Capital 32 33 Rounding 34 Total 421,336 421,336 35

SUPPORTING SCHEDULES: B-2, pages 2

RECAP SCHEDULES: B-1

47 E-1

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	Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Original Cost Rate Base Proforma Adjustments	rde Santa Fe Watewater Company, Ir Test Year Ended December 31, 2012 inal Cost Rate Base Proforma Adjustm	ompany, Inc. 31, 2012 a Adjustments				Exhibit Rebuttal Schedule B-2 Page 2 Witness: Bourassa	
	Adjusted	- -1	2 Prof	Proforma Adjustments	nerrits 4	ιΩl	Rebuttal Adjusted	
	at End of <u>Test Year</u>	Plant-in- Service	Accumulated Depreciation	CIAC	Intentionally Left <u>Blank</u>	Intentionally Left Blank	at end of Test Year	
Gross Utility Plant in Service	\$ 1,555,530	1					\$ 1,555,530	
Less: Accumulated Depreciation	658,177		•				658,177	
Net Utility Plant in Service	\$ 897,353	69	€	· ·	↔	· ·	\$ 897,353	
Less: Advances in Aid of Construction	•						,	
Contributions in Aid of Construction (CIAC)	978,305						978,305	
Accumulated Amort of CIAC	(502,287)			•			(502,287)	
Customer Meter Deposits Accumulated Deferred Income Taxes							1 1	
Plus: Unamortized Finance Charges Prepayments Materials and Supplies Allowance for Cash Working Capital							17.1.1	
Total	\$ 421,335	, , ,	Ф	σ,	- -	ss	\$ 421,335	
SUPPORTING SCHEDULES: B-2, pages 3-5						RECAP SCHEDULES: B-1	<u>ULES:</u>	

<u>4</u>

Verde Santa Fe Watewater Company, Inc.
Test Year Ended December 31, 2012
Original Cost Rate Base Proforma Adjustments
Adjustment Number 1

Exhibit Rebuttal Schedule B-2 Page 3 Witness: Bourassa

			리	Plant-in-Service					
						Adjustments			
← (∢.	c c)	OI	a	ш	
4 W			Adjusted	Adjustments Required to	Intentionally	Intentionally	Intentionally	Intentionally	Rebuttal Adjusted
4	Acct.		Orginal	Reconcile to	Left	Left	Left	Left	Original
ıs (쉳		Cost	Reconstruction	Blank	Blank	Blank	Blank	Cost
1 0	92	st	30,909	•					30,909
- α	352	Franchise Cost	, ¥	•					
ာတ	8 8 8	Structures & Improvements	108.242						45,400
2	355	Power Generation Equipment	! '	•					747'001
Ξ	360	Collection Sewers - Force	,	•					
12	361.1		328,735	•					328 735
<u>ნ</u>	361.2		•						301/070
4	362	Special Collecting Structures	•	•					•
र्	383	Servoies to Customers	73,179	•					73,179
16	364	Flow Measuring Devices	12,958						12.958
11	365	Flow Measuring Installations	•	•					•
8	996	Reuse Services	•	•					•
<u></u>	367	Reuse Meters and Meter Installation:	•	•					•
2	370		•	•					
7	371.1		0	•					•
22	371.2	-	0						
83	371.3		0						
5 6	3/4	Reuse Distribution Reserviors	•	•					•
8 %	0 00 0 00 0 00 0 00 0 00 0 00 0 00 0 0	Keuse Transmission and Distribution Treatment & Disnosal Equipment	865.401	• 1					
22	38	Plant Sewers	£',	• ,					865,491
; 8 2	382	Outfall Sewer Lines		•					•
53	389	Other Plant & Misc Equipment		•					•
၉	390	Office Furniture & Equipment	5,803						5.803
등	390.1	Computers & Software	•	•					•
8	391	Transportation Equipment	•	1					•
8	392	Stores Equipment	•	•					•
8 d	983	Tools, Shop & Garage Equipment	4,676	•					4,676
8 8	9 9	Laboratory Equipment	630						930
9 8	8	Power Operated Equipment	•	•					٠
7	8	Communication Equipment		•					•
8	397	Miscellaneous Equipment	- !	•					•
;	398	Other Tangible Plant	79,507	•					79,507
ළ :		Rounding		•					•
\$:		TOTALS	1,555,530 \$	•	•		·	•	1,555,530
	,								
4 4 5 6	Jant-In	Plant-in-Service per Books						<u>~ </u>	1,555,530
	ncrease	Increase (decrease) in Plant-in-Service							
		•						"]	

45
46 Adjustment to Plant-in-Service
47
48 SUPPORTING SCHEDULES
49 B-2, pages 3.1
50

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Original Cost Rate Base Proforma Adjustments Adjustment Number 1 -A

Exhibit Rebuttal Schedule B-2 Page 3.1 Witness: Bourassa

Line						
<u>No.</u>						
1						
2 3					Dlank	
	8		_	Recorded	Plant	A
4	Acct.	6		Orginal	Per	Adjustment
5	<u>No.</u>	<u>Description</u>		Cost	Reconstruction	
6	351	Organization Cost		30,909	30,909	-
7	352	Franchise Cost		-	-	-
8	353	Land and Land Rights		45,400	45,400	
9	354	Structures & Improvements		108,242	108,242	-
10	355	Power Generation Equipment		-	-	-
11	360	Collection Sewers - Force			-	
12		Collection Sewers - Gravity		328,735	328,735	-
13		Manholes & Cleanouts		-	-	-
14	362	Special Collecting Structures		-	-	-
15	363	Servcies to Customers		73,179	73,179	
16	364	Flow Measuring Devices		12,958	12,958	•
17	365	Flow Measuring Installations		-	-	-
18	366	Reuse Services		-	-	-
19	367	Reuse Meters and Meter Installation		-	-	-
20	370	Receiving Wells		. •	-	-
21	371.1	Pumping Equipment - Lift Stations		-	-	-
22	371.2	Other Pumping Equipment		•	•	•
23	371.3	Pumping Equipment - Recharge We		-	-	-
24	374	Reuse Distribution Reserviors		-	-	· -
25	375	Reuse Transmission and Distributio		•	-	
26	380	Treatment & Disposal Equipment		865,491	865,491	•
27	381	Plant Sewers		-	-	-
28	382	Outfall Sewer Lines		-	-	-
29	389	Other Plant & Misc Equipment		-	_ -	-
30	390	Office Furniture & Equipment		5,803	5,803	-
31	390.1	Computers & Software		-	-	-
32	391	Transportation Equipment		-	-	-
33	392	Stores Equipment		_	-	-
34	393	Tools, Shop & Garage Equipment		4,676	4,676	-
35	394	Laboratory Equipment		630	630	-
36	395	Power Operated Equipment		-		-
37	396	Communication Equipment		-	_	-
38	397	Miscellaneous Equipment			-	-
39	398	Other Tangible Plant		79,507	79,507	· ·
40	-	Rounding		•	•	-
41		TOTALS	\$	1,555,530	\$ 1,555,530	\$ -

46

SUPPORTING SCHEDULE B-2, pages 3.2 - 3.16

Adjusted Plant Salvage Deprecition Plant editements A/D.Onfv (Calculated) Balance 30,909 45,400 45,400 45,400 5,235 209,412					_	_				2	000				
Comparison Cont	MAR	SUC	Allowed	NARUC	Accum	Plant		Adindad	Plant		Activities				
15 Description 2007 20071692 20071) au	Dent et	Denter At	Achilians	Gen	Dant	Definements	Definement	Dent	Cahao	Denracition	į	Access
15 Production Code 0.00%			Rate 1	12/31/1997	12/31/199Z	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Belence	Deprec.
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Find and large displayed Company	35		%00.0	•							•				•
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Collection Severa - Foroy	35		2.00%	•	٠						•				
Collection Sewers Cross S. 100	35		A 00 &	•									•		•
State Culticida Servers - Carbox S. DAN State Carbox S. DAN	9 6		200.0					•			•		•	•	•
Accordance Care C	5		20.0					•			•		•	•	•
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Servicias to Customers 5,00% 1,0	36		2,000%	•	•			•			•		,		,
Four Measuring Devices 5.00% 1.0	96		200								,		•	•	•
Four Measuring Devices 5,00%	5		83.0	•	•								•	•	٠
Pow Massaring hastalations 5.00% Pow Pow Massaring hastalation 5.00% Pow Pow Pow Massaring hastalation 5.00% Pow	జ		5.00%	•	•			•			•		•	•	•
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Reuse Meters and Meter Installations 5.00% Reuse Meters and Meter Installations 5.00% Reuse Meters and Meter Installations 5.00% Reuse Editoriant - Teachage Wels 5.00% Reuse District Equipment - Solow 5.00% Computer & Solow 6.00% Computer &	35		* 000												
Receive wires to in when installations 2,00%	3 8		2000		•						•				•
Reaching Wells 5.00% . . Purplish Equipment 5.00% . . Purplish Equipment 5.00% . . Reuse Distribution 5.00% . . Reuse Distribution 5.00% . . Reuse Distribution 5.00% . . Part Severs . . . Outhal Sever Lines 5.00% . . Outhal Sever Lines 5.00% . . Onther Plant & Science . . . Some Equipment 5.00% . . . Some Coperated Equipment 5.00% . . . Laboratory Equipment 5.00% . . . Laboratory Equipment 5.00% . . . <	8		2.00%		•						•		•	•	•
Pumping Equipment - Lift Stations 5.00%	37		5.00%		•			•						•	•
Other Pumping Equipment 5.00%	371		5.00%		•			•			•				•
Pumping Equipment Recharge Wells 5.00% 209,412 2.00,412 2.535 Reuse Databloid Reservors 5.00% 209,412 2.00,412 5.235 Plant Severed Included Secretaries 5.00% Outland Severed Libraries 5.00% Office Fundured & Equipment 5.00% Once Sequipment 5.00% Communication Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00%	371		5.00%	•	•			•					•	,	•
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Treatment & Disposal Equipment 5.00%	37	_	2.00%					•			•		•	•	•
Plant Sewer State	8		5.00%	,		209,412		209,412					5,235	209,412	5,235
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Office Plant & Misc Equipment 5.00%	38		2,00%	•				•			•		•	٠	•
Office Furniture & Equipment 5.00% Computers & Software 5.00% Stress Equipment 5.00% Tods, Shop & Garage Equipment 5.00% Tods, Shop & Garage Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Miscafaneous Equipment 5.00% Miscafaneous Equipment 5.00% Miscafaneous Equipment 5.00% Miscafaneous Equipment 5.00% Abordan Tangble Plant 5.00% Sub Total 5.00% ToTAL 285,721 285,721 5.235	38		2,00%	,				•			,				
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Transportation Equipment	8		5.00%		•						•		•		•
Stores Equipment 5.00% 1	8		2.00%		•						•		•	•	•
Tods, Shop & Garage Equipment 5.00%	99		5.00%		•								•	•	•
Laboratory Equipment	39		5.00%		•						•		•	٠	•
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Communication Equipment 5.00%	3 6		2000								•			•	•
Communication Equipment 5.00% . Miscelan eous Equipment 5.00% . Cother Tangible Plant 5.00% . Sub Total . . TOTAL . .	2		8	•	•						•				•
Miscelaneous Equipment 5,00% . </td <td>ĕ</td> <td></td> <td>2.00%</td> <td>•</td> <td>•</td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>•</td> <td></td> <td>•</td> <td>•</td> <td>•</td>	ĕ		2.00%	•	•			•			•		•	•	•
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84	36	Ī	5.00%	•	•								•	•	•
84 - 285,721 - 285,721 - 5,235															
		Sub Total		,		285,721		285.721			,		5.235	285.721	5.235
285,721 . 285,721 . 5,235															
. 285,721 . 285,721 . 5,235															
. 285,721 . 285,721 5,235															
		TOTAL				285,721		285,721					5,235	285,721	5,235

Verde Snata Fe Wastewater Company, Inc. Plant Additions and Retirements

Exhibit Rebuttal Schedule B-2 Page 3.3 Witness: Bourassa

MANCA Advanced Allowed Allow	Allowed Plant Adjusted Plant Adjusted Plant Adjusted Plant Adjusted Plant Adjusted Plant Pla									0001	00				
Account	Account Description Desc		NARUC		Allowed	Plant		Adjusted	Plant		Adjusted				
Part Description Ridge Continue C	Page Description Page Description Page Description Descrip	ŝ	Account		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Acoum.
351 Organization Cost 0.00% 352 Franchise Cost 0.00% 354 Shutchures & Improvements 0.00% 355 Land and Land Rights 5.00% 355 Power Generation Equipment 5.00% 360 Collection Sewers - Force 5.00% 361.1 Membrides & Clastomers 5.00% 362 Special Collecting Structures 5.00% 362 Special Collecting Structures 5.00% 363 Services to Customers 5.00% 364 Flow Measuring Devices 5.00% 365 Flow Measuring Devices 5.00% 366 Flow Measuring Devices 5.00% 371 Pumping Equipment - Lift Stations 5.00% 371 Pumping Equipment - Lift Stations 5.00% 371 Reuse Distribution Reservices 5.00% 380 <th> 1972 Corporational Courts Courts</th> <th>2</th> <th>身</th> <th>Description</th> <th>Rate</th> <th>(Per Books)</th> <th>Adjustments</th> <th>Additions</th> <th>(Per Books)</th> <th>Adjustments</th> <th>Retirements</th> <th>A/D Only</th> <th>(Calculated)</th> <th>Balance</th> <th>Deprec.</th>	1972 Corporational Courts Courts	2	身	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
352 Franchise Cost 0.00% 354 Sundrates Cost 0.00% 355 Franchise Cost 0.00% 355 But dures & Improvements 5.00% 355 Power Generators 5.00% 367 Amindes & Genouts 5.00% 367 Amindes & Genouts 5.00% 367 Manides & Genouts 5.00% 368 Prover Beauting Davices 5.00% 368 Flow Measuring Davices 5.00% 368 Flow Measuring Davices 5.00% 369 Flow Measuring Davices 5.00% 371 Pumping Edylement - Lift Sations 5.00% 371 Pumping Edylement - Recharge Wells 5.00% 371 Pumping Edylement - Recharge Edulement 5.00% 380 Order Puntia & Mec Equlement 5.00% 390 Compute	3.2 Finishine Code 0.00% 3.5. Finishine Code 0.00% 3.6. Should well and Register 0.00% 3.6. Collection Sweet - Creak 0.00% 3.6. Collection Sweet - Creak 0.00% 3.6. Collection Sweet - Creak 0.00% 3.6. Sweet Sweet - Creak 0.00% 3.6. How Manual of Decidents Should should sweet - Creak 0.00% 3.6. How Manual of Decidents Should should sweet - Creak 0.00% 3.6. How Westerning Decidents 0.00% 3.7. Neck Sweet - Creak 0.00% 3.7. Control Sweet - Creak 0.00% 3.7. Control Sw	-	351	Organization Cost	%000			٠			•		•	20 909	•
353 Land and Land Rights 0.00% 355 Power Connection Equipment 5.00% 360 Collection Sewers - Force 5.00% 361.1 Collection Sewers - Force 5.00% 361.2 Manholes & Cleanout's 5.00% 361.2 Manholes & Cleanout's 5.00% 362 Services Collection Structures 5.00% 363 Services Services 5.00% 364 Flow Measuring Devices 5.00% 365 Reuse Services 5.00% 371.1 Pumping Equipment - Lift Stations 5.00% 371.2 Pumping Equipment - Recharge Wells 5.00% 371.3 Pumping Equipment - Recharge Wells 5.00% 371.3 Pumping Equipment - Recharge Wells 5.00% 371.4 Reuse Distribution Reservices 5.00% 371.5 Pumping Equipment - Recharge Wells 5.00% 371.6 Reuse Distribution Reservices 5.00% 371.7 Pumping Equipment - Recharge Wells 5.00% 371.8 Reuse Distribution Reservices 5.00% 371.9 Cumping Equipment 5.00% 372.0 Cumping Equipment 5.00% 380 Confres Equipment 5.00% 380 Communication Equipment 5.00% 380 Communication Equipment 5.00% 381 Transportation Equipment 5.00% 382 Communication Equipment 5.00% 383 Tools, Shop & Camping Equipment 5.00% 384 Laboratory Equipment 5.00% 385 Constant Equipment 5.00% 386 Communication Equipment 5.00% 387 Measure Equipment 5.00% 388 Constant Equipment 5.00% 389 Contracted E	100	~	352	Franchise Cost	0.00%			•			•		•		•
354 Structures & Improvements 5.00% 360 Collection Severs - Creary 361 Collection Severs - Creary 361 Collection Severs - Creary 361 Collection Severs - Creary 362 Several Collecting Structures 5.00% 363 Several Collecting Structures 5.00% 364 Flow Measuring Devices 5.00% 365 Reuse Services 5.00% 371 Pumping Equipment - Lift Stations 5.00% 371 Pumping Equipment - Creating Wells 5.00% 371 Reuse Distribution Reservices 5.00% 371 Pumping Equipment Recharge Wells 5.00% 371 Reuse Distribution Reservices 5.00% 371 Reuse Distribution Reservices 5.00% 372 Outrial Sewer Lines 6.00% 383 Outrial Sewer Lines 6.00% 380 Outrial Sewer Lines 6.00% 381 Trensportation Equipment 5.00% 382 Conset Equipment 5.00% 383 Tools, Shop & Garage Equipment 5.00% 384 Laboratory Equipment 5.00% 385 Gover Equipment 5.00% 386 Communication Equipment 5.00% 387 Tools, Shop & Garage Equipment 5.00% 388 Communication Equipment 5.00% 389 Other Tangible Plant 6.00% 390 Measurement Equipment 5.00% 391 Tools Shop & Garage Equipment 5.00% 392 Communication Equipment 5.00% 393 Tools Shop & Garage Equipment 5.00% 394 Laboratory Equipment 5.00% 395 Communication Equipment 5.00% 396 Other Tangible Plant 6.00% 397 Measurement Equipment 5.00% 398 Other Tangible Plant 6.00% 399 Other Tangible Plant 6.00%	354 Shurdures of Another Strokes 5,00% 9.00 369 Shurdures of Another Strokes 5,00% 9.00 361 Collection Sewer - Fores 5,00% 9.00 361 Abmindes & Chancott 5,00% 9.00 362 Thou Meaning Devices 5,00% 9.00 363 Power Controvers 5,00% 9.00 364 Thou Meaning Devices 5,00% 9.00 365 Thou Meaning Devices 5,00% 9.00 365 Thou Meaning Devices 5,00% 9.00 365 Thou Meaning Devices 5,00% 9.00 371 Abmorphing Edylomed - Resulting Wells 5,00% 9.00 371 Abmorphing Edylomed - Resulting Medic 5,00% 9.00 371 Abmorphing Edylomed - Resulting Medic 5,00% 2,00% 371 Abmorphing Edylomed - Resulting Medic 5,00% 2,00% 2,00% 371 Abmorphing Edylomed - Resulting Medic 5,00% 2,00% 2,00% 2,00% 371 Abmorphing Edylomed - Resulting Medic 5,00% 2,00% 2,00% 2,00% 2,00% 380 One Thank Mee Edylomed - Resultion Edylomed - Resultion Edylomed	6	353	Land and Land Rights	0.00%						•		•	45.400	•
355 Power Generation Equipment 5.00% 361.1. Collection Sewers - Force 5.00% 361.2. Collection Sewers - Force 5.00% 361.2. Maniholes & Cleanouts 5.00% 362.2. Special Collectin Sewers - Force 5.00% 362.2. Special Collectin Structures 5.00% 362.2. Special Collectin Structures 5.00% 363.2. Services to Customers 5.00% 364. Rouse Meters and Mater Installations 5.00% 367. Reuse Services 5.00% 371. Purriphig Equipment - Lift Stations 5.00% 371. Purriphig Equipment - Lift Stations 5.00% 371. Purriphig Equipment Collections 5.00% 371. Purriphig Equipment Collections 5.00% 371. Purriphig Equipment Collections 5.00% 372. Reuse Transmission and Distribution 5.00% 380. Treatment & Disposal Equipment 5.00% 381. Transportation Equipment 5.00% 382. Stores Equipment 5.00% 383. Tools Stop & Carage Equipment 5.00% 384. Laboratory Equipment 5.00% 385. Power Operated Equipment 5.00% <td>367 Collection Sewers - Creamy 5,00% </td> <td>•</td> <td>354</td> <th>Structures & Improvements</th> <th>5.00%</th> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td>•</td> <td>•</td>	367 Collection Sewers - Creamy 5,00%	•	354	Structures & Improvements	5.00%			•					•	•	•
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364 Flow Measuring Devices 5.00% 366 Reuse Services 5.00% 367 Reuse Mearuing Installations 5.00% 370 Receive Mearuing Wells 5.00% 371.1 Pumping Equipment - Lift Stations 5.00% 371.2 Pumping Equipment - Recharge Wells 5.00% 371.3 Pumping Equipment - Recharge Wells 5.00% 374 Reuse Distribution Reserviors 5.00% 370 Teature Disposal Equipment 5.00% 380 Treatment & Disposal Equipment 5.00% 381 Plant Sewer Lines 5.00% 382 Outfall Sewer Lines 5.00% 380 Ondree Furnitive & Equipment 5.00% 390 Transportation Equipment 5.00% 391 Transportation Equipment 5.00% 392 Communication Equipment 5.00% 393 Tools, Shop & Gaupment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 </td <td>364 Flow Measuring Davices 5,004s </td> <td>2</td> <td>383</td> <th>Services to Customers</th> <th>5.00%</th> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>•</td>	364 Flow Measuring Davices 5,004s	2	383	Services to Customers	5.00%			•			•				•
365 Flow Measuring Installations 5,00% 367 Reuse Services 5,00% 370 Receive Meter and Meter Installations 5,00% 371.1 Purrohip Equipment - Lift Stations 5,00% 371.2 Other Purphing Equipment 5,00% 371.3 Other Description Reservices 5,00% 371.4 Reuse Transmission and Distribution 5,00% 372 Reuse Transmission and Distribution 5,00% 380 Treatment & Disposal Equipment 5,00% 380 Office Furtifure & Equipment 5,00% 380 Office Furtifure & Equipment 5,00% 381 Transportation Equipment 5,00% 382 Stores Equipment 5,00% 383 Took Spop & Carrage Equipment 5,00% 384 Laboratory Equipment 5,00% 385 Communication Equipment 5,00% 386 Communication Equipment 5,00% 387 Mascalaneous Equipment 5,00% 389 Other Tangible Plant 5,00%	10	F	364	Flow Measuring Devices	2.00%			•			•		•	•	•
366 Reuses Services 5.00% 370 Reuse Meters and Meter Installations 5.00% 371.3 Pumphig Equipment - Lift Stations 5.00% 371.2 Other Pumphing Equipment 5.00% 371.2 Other Pumphing Equipment 5.00% 371.3 Pumphing Equipment 5.00% 372 Reuse Trensmission and Distribution 5.00% 373 Reuse Trensmission and Distribution 5.00% 381 Trestment & Disposal Equipment 5.00% 382 Outher Plant & Merc Equipment 5.00% 380 Office Plant & Merc Equipment 5.00% 390.1 Competenters & Southerent 5.00% 391 Transportation Equipment 5.00% 392 Communication Equipment 5.00% 393 Tools Shop & Garage Equipment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Mix-relancous Equipment 5.00% </td <td>367 Reuse Services 5,00% </td> <td>7</td> <td>365</td> <th>Flow Measuring installations</th> <th>5.00%</th> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td>٠</td> <td>,</td> <td>•</td>	367 Reuse Services 5,00%	7	365	Flow Measuring installations	5.00%						•		٠	,	•
367 Reuse Meters and Meter Installations 5.00% 370 Recelving Wells 5.00% 371.2 Purrying Equipment - Lift Stations 5.00% 371.3 Purrying Equipment - Recharge Wells 5.00% 371.4 Reuse Distribution Reservices 5.00% 372 Perus Entermission and Distribution 5.00% 360 Treatment & Disposal Equipment 5.00% 361 Plant Sewers 5.00% 362 Outhal Sewer Lines 5.00% 360 Contract Equipment 5.00% 390 Computers & Software 5.00% 391 Transportation Equipment 5.00% 392 Stores Equipment 5.00% 393 Tools, Shop & Camper Equipment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscalaneous Equipment 5.00% 398 Other Tangible Plant 5.00% 399	357 Reuse Maters and Mater Installations 5,00%	ŧ	386	Reuse Services	5.00%			•			•		٠	•	•
370 Recahing Wells 5.00% 371.1 Pumping Equipment - Lift Stations 5.00% 371.3 Pumping Equipment - Recharge Wells 5.00% 374 Reuse Distribution Reserviors 5.00% 360 Treatment Siston and Distribution 5.00% 381 Plant Sewer Lines 5.00% 382 Outfall Sewer Lines 5.00% 380 One Part & Mec Equipment 5.00% 390.1 Computers & Software 5.00% 390 Computers & Software 5.00% 391 Transportation Equipment 5.00% 392 Stone Squipment 5.00% 393 Tools, Shop & Capipment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscellaneous Equipment 5.00% 398 Other Tangible Plant 5.00% 399 Other Tangible Plant 5.00%	37.0 Resolving Wells 5.00%	Z	367	Reuse Meters and Meter Installations	5.00%			•			•		•		•
37.1.1 Purrophg Equipment - Lift Stattons 5.00% 37.1.2 Other Purroph Equipment 5.00% 37.1.3 Purroph Equipment 5.00% 37.2 Other Purroph Equipment 5.00% 37.3 Reuse Transmission and Distribution 5.00% 38.0 Treatment & Disposal Equipment 5.00% 38.0 Outfall Sewer Lines 5.00% 39.0 Office Furniture & Equipment 5.00% 39.1 Transportation Equipment 5.00% 39.1 Transportation Equipment 5.00% 39.1 Tools, Shop & Carage Equipment 5.00% 39.1 Coort Shop & Carage Equipment 5.00% 39.2 Communication Equipment 5.00% 39.6 Communication Equipment 5.00% 39.0 Meanneous Equipment 5.00% 39.0 Meanneous Equipment 5.00% 39.0 Meanneous Equipment 5.00% 39.0 Meanneous Equipment 5.00% 39.0 Other Tangble Plant 5.00%	37.1 Pumping Equipment - Lift Stations 5.00%	\$	370	Receiving Wells	5.00%			•			•		•	•	•
371.2 Other Purping Equipment 5.00% 371.3 Purping Equipment 5.00% 374 Reuse Destribution Reachange Wells 5.00% 375 Reuse Destribution Reachors 5.00% 380 Treatment & Disposal Equipment 5.00% 381 Plant Sewer Lines 5.00% 382 Outfall Sewer Lines 5.00% 389 Office Furniture & Equipment 5.00% 390 Office Furniture & Equipment 5.00% 392 Stores Equipment 5.00% 393 Tools, Shop & Garage Equipment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscellaneous Equipment 5.00% 398 Communication Equipment 5.00% 399 Other Tangible Plant 5.00%	371.2. Other Purping Equipment 5.00%	4	371.1	Pumping Equipment - Lift Stations	5.00%			•			٠			•	•
371.3 Purrping Equipment - Recharge Wells 5.00% 374 Reuse Distribution Reservices 5.00% 375 Reuse Transmission and Distribution 5.00% 360 Treatment & Disposal Equipment 5.00% 361 Plant Sewers 5.00% 380 Outfiel Sewer Lines 5.00% 390 Offies Furniture & Equipment 5.00% 391 Transportation Equipment 5.00% 392 Stones Equipment 5.00% 393 Tools, Shop & Campenent 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscellaneous Equipment 5.00% 397 Miscellaneous Equipment 5.00% 398 Other Tangible Plant 5.00%	371 3 Pumping Equipment - Recharge Wells 5.00%	4	371.2	Other Pumping Equipment	5.00%			•			•		٠	•	•
374 Reuse Distribution Reserviors 5.00% 375 Reuse Transmission and Distribution 5.00% 360 Treatment & Disposal Equipment 5.00% 381 Plant Sewer Lines 5.00% 382 Outfield Sewer Lines 5.00% 390 Office Plant & Mes Equipment 5.00% 390 Office Plant & Lines Capipment 5.00% 391 Transportation Equipment 5.00% 393 Tools Stope Equipment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscellaneous Equipment 5.00% 398 Other Tangible Plant 5.00%	374 Reuse Distribution Reserviors 5.00%	₽	371.3	Pumping Equipment - Recharge Wells	5.00%			•						•	٠
375 Reuse Transmission and Distribution 5.00% 380 Treatment & Disposal Equipment 5.00% 381 Plant Sewers Lines 5.00% 382 Outfail Sewer Lines 5.00% 380 Office Furniture & Equipment 5.00% 390 Transportation Equipment 5.00% 2.00% 391 Transportation Equipment 5.00% 2.322 392 Constituent 5.00% 2.322 393 Tools, Shop & Carage Equipment 5.00% 5.00% 394 Laboratory Equipment 5.00% 5.00% 395 Communication Equipment 5.00% 5.00% 396 Other Tangble Plant 5.00% 5.00% 397 Miscalaneous Equipment 5.00% 5.00% 398 Other Tangble Plant 5.00% 5.00% 399 Other Tangble Plant 5.00% 5.00% 390 Total 5.00% 5.00% 5.00% 5.00% 390 Total 5.00% 5.00% 5.00% 5.00% 5.00% 390 Total 5.00% 5.	375 Reuse Transmission and Distribution 5.00% 10,471 380 Treatment & Disposal Equipment 5.00% 2,69% 10,471 381 Outfall Sewer Lines 5.00% 2,892 2,892 72 380 Office Fundure & Misc Equipment 5.00% 2,892 72 72 380 Office Fundure & Solverse 5.00% 2,322 2,892 72 72 380 Computes Equipment 5.00% 2,322 2,322 2,322 5.6 5.6 384 Laboratory Equipment 5.00% 2,322 2,322 2,322 5.6 384 Laboratory Equipment 5.00% 2,322 2,322 2,322 5.6 385 Convertory Equipment 5.00% 5.00% 5.00% 5.214 5.214 5.214 386 Cheer Tangble Plant 5.00% 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.214 5.21	6	374	Reuse Distribution Reserviors	5.00%						•		•	•	٠
380 Treatment & Disposal Equipment 5.00% 381 Plant Sewers 5.00% 382 Outfall Sewer Lines 5.00% 389 Office Furniture & Equipment 5.00% 2.882 390. I Computers & Software 5.00% 2.00% 391. Transportation Equipment 5.00% 2.322 393 Tools, Shop & Garage Equipment 5.00% 2.322 394 Laboratory Equipment 5.00% 2.00% 396 Power Operated Equipment 5.00% 5.00% 397 Miscellaneous Equipment 5.00% 5.00% 398 Other Tangible Plant 5.00% 5.00%	380 Treatment & Disposal Equipment 5.00% 10,471 381 Plant Sewers 5.00% . . 10,471 382 Other Plant & Mac Equipment 5.00% 2,892 . . . 380 Office Furniture & Equipment 5.00% 2,892 .	8	375	Reuse Transmission and Distribution	5.00%			•					•		•
Several Seve	Second Services Second Second Services Second Second Second Services Second S	7	380	Treatment & Disposal Equipment	5.00%			•					10,471	209,412	15,706
382 Outfall Severe Lintes 5.00% 380 Other Paint & Mec Equipment 5.00% 2,892 390 Innavorable Equipment 5.00% 2,892 391 Transportation Equipment 5.00% 2,00% 393 Tools, Shop & Campenent 5.00% 2,322 394 Laboratory Equipment 5.00% 2,322 395 Power Operated Equipment 5.00% 5.00% 397 Miscellaneous Equipment 5.00% 5.00% 398 Other Tangible Plant 5.00% 5.00% 399 Total 5.00% 5.00%	382 Outfail Sewer Lines 5.00% 2.892 7.72 389 Offer Plant & Mec Equipment 5.00% 2.892 7.72 390.1 Computers & Software 5.00% 2.892 7.72 391 Transportation Equipment 5.00% 2.322 8.89 392 Gross Equipment 5.00% 2.322 8.89 394 Laboratory Equipment 5.00% 2.322 8.89 395 Power Operated Equipment 5.00% 8.80 396 Power Operated Equipment 5.00% 8.80 397 Miscellaneous Equipment 5.00% 8.80 398 Other Tangible Plant 5.00% 8.5214 8.5214 399 Other Tangible Plant 5.214 8.5214 8.5214	23	381	Plant Sewers	5.00%			•			•		•		•
389 Other Plant & Misc Equipment 5.00% 2.892 390 Office Furniture & Equipment 5.00% 2.892 390 T Completes & Software 5.00% 2.00% 391 Transportation Equipment 5.00% 2.322 393 Tools Stop & Carage Equipment 5.00% 2.322 394 Laboratory Equipment 5.00% 5.00% 395 Communication Equipment 5.00% 5.00% 397 Miscellaneous Equipment 5.00% 5.00% 398 Other Tangble Plant 5.00% 5.00%	389 Other Plant & Misc Equipment 5,00% 2,892 . 772 390 Office Fundure & Equipment 5,00% 2,892 . 772 391 Transporters & Software 5,00% 2,892 . . 392 Stores Equipment 5,00% 2,322 . . 393 Tools, Shop & Garage Equipment 5,00% 2,322 . . 394 Laboratory Equipment 5,00% . . . 395 Power Operated Equipment 5,00% . . . 396 Communication Equipment 5,00% . . . 396 Other Tangible Plant 5,00% . . . 397 Miscellaneous Equipment 5,00% . . . 398 Other Tangible Plant 5,00% 399 Other Tangible Plant 5,00% 399 Other Tangible Plant 5,00% 399 Other Tangible Plant 5,00% .	ន	382	Outfall Sewer Lines	5.00%			•			•				•
390 Office Furniture & Equipment 5.00% 2.892 390 Transpotters & Software 5.00% 2.892 391 Transportation Equipment 5.00% 2.00% 392 Stores Equipment 5.00% 2,322 394 Laboratory Equipment 5.00% 2,322 396 Power Operated Equipment 5.00% 5.00% 397 Miscellaneous Equipment 5.00% 5.00% 398 Other Tangible Plant 5.00% 5.00%	390 Office Furniture & Equipment 5.00% 2.892 2.892 72 390 Computers & Software 5.00% - - - - 391 Transportation Equipment 5.00% - - - - 392 Stores Equipment 5.00% 2.322 2.322 - - 393 Tools Shop & Gerage Equipment 5.00% - - - - 394 Laboratory Equipment 5.00% - - - - - 395 Communication Equipment 5.00% - - - - - - 396 Communication Equipment 5.00% - - - - - - - - 396 Other Tangible Plant 5.00% -	75	389	Other Plant & Misc Equipment	5.00%			•							•
390.1 Computers & Software 5.00% 391 Transportation Equipment 5.00% 392 Stores Equipment 5.00% 393 Tods, Shop & Garage Equipment 5.00% 394 Laboratory Equipment 5.00% 396 Power Operated Equipment 5.00% 397 Miscellaneous Equipment 5.00% 398 Other Tangible Plant 5.00% 399 Other Tangible Plant 5.00%	390.1 Computers & Software 5,00%	52	390	Office Furniture & Equipment	5.00%	2,892		2,892			•		22	2,892	72
391 Transportation Equipment 5.00% 392 Stores Equipment 5.00% 393 Tools, Shop & Camper Equipment 5.00% 394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscalaneous Equipment 5.00% 399 Other Tangible Plant 5.00%	Transportation Equipment 5.00% 2.322 2.322 5.83 393 Tools Shop & Career Equipment 5.00% 2.322 2.322 5.83 394 Laboratory Equipment 5.00% 2.322 2.322 5.83 395 Power Operated Equipment 5.00%	8	390.1	Computers & Software	5.00%										•
392 Stores Equipment 5.00% 393 Tools, Shop & Garage Equipment 5.00% 394 Laboratory Equipment 5.00% 396 Cormmunication Equipment 5.00% 397 Miscellaneous Equipment 5.00% 397 Miscellaneous Equipment 5.00% 398 Other Tangible Plant 5.00% Sub Total 5,214 .	392 Stores Equipment 5.00% 2.322 2.322 5.8 394 Labor, Shop & Garage Equipment 5.00% 2.322 2.322 5.8 395 Power Operated Equipment 5.00% . . . 396 Communication Equipment 5.00% . . . 397 Miscellaneous Equipment 5.00% . . . 398 Other Tangible Plant 5.00% . . . 399 Other Tangible Plant 5.00% . . . Sub Total 5.214 . 5.214 . . TOTAL 5.214 . . .	22	39	Transportation Equipment	5.00%			•					•	•	•
393 Tools, Shop & Garage Equipment 5:00% 2,322 394 Laboratory Equipment 5:00% 5:00% 3:00%	393 Tools, Shop & Gerage Equipment 5.00% 2.322 2.322 5.8 394 Laboratory Equipment 5.00% 395 Power Operation Equipment 5.00% 396 Communication Equipment 5.00% 399 Other Tangible Plant 5.00% Sub Total 5.214 . 5.214 . . . TOTAL 5.214 	8	392	Stores Equipment	2.00%			٠			٠			•	•
394 Laboratory Equipment 5.00% 395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscelaneous Equipment 5.00% 398 Other Tangible Plant 5.00% 3ub Total 5,214 .	394 Laboratory Equipment 5.00%	23	393	Tools, Shop & Garage Equipment	5.00%	2,322		2,322			•		8	2,322	58
395 Power Operated Equipment 5.00% 396 Communication Equipment 5.00% 397 Miscaelaneous Equipment 5.00% 398 Other Tangible Plant 5.00% Sub Total 5,214 -	396 Power Operated Equipment 5.00% . <th< td=""><td>ຂ</td><td>394</td><th>Laboratory Equipment</th><th>2.00%</th><td></td><td></td><td>•</td><td></td><td></td><td>•</td><td></td><td></td><td>•</td><td>•</td></th<>	ຂ	394	Laboratory Equipment	2.00%			•			•			•	•
396 Communication Equipment 5.00% 397 Miscelaneous Equipment 5.00% 398 Other Tangible Plant 5.00% Sub Total 5,214 -	396 Communication Equipment 5.00%	2	395	Power Operated Equipment	5.00%			•			•				
397 Miscellaneous Equipment 5.00% 398 Other Tangible Plant 5.00% Sub Total 5,214	397 Miscelaneous Equipment 5,00% 396 Other Tangible Plant 5,00% Sub Total Sub Total TOTAL 5,214 - 5,214 - 10,601	33	386	Communication Equipment	5.00%										•
396 Other Tangible Plant 5.00% Sub Total 5,214	399 Other Tangible Plant 5.00% Sub Total Sub Total TOTAL 5.214 - 5.214 - 10,601	33	397	Miscellaneous Equipment	5.00%										•
Sub Total 5,214 -	Sub Total 5,214 10,601 TOTAL 5,214 5,214	\$	398	Other Tangible Plant	2.00%			٠			٠		•	•	٠
Sub Total 5,214 .	Sub Totei 5,214 . 5,214 10,601 TOTAL 5,214 . 5,214	32													
38	TOTAL 5,214 - 5,214 - 10,801	36		Sub Total		5,214	•	5,214			•		10,601	290,935	15,836
-	TOTAL 5,214 - 5,214 10,801	8 8													
TOTAL 5,214 -		Q		TOTAL		5,214	•	5,214			.		10,601	290,935	15,836

Z	MARUC		Allowed	Plant		Adjusted	Pant		Adjusted				
Line A	Account		Deprec	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
ÿ.	휥	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
	351	Organization Cost	%000			•			,		,	9000	
_	352	Franchise Cost	7000			ı						2000	,
	5	land and land Richts	7000								•	7 400	•
	3	Shirthree & Innovamente	2 20 20	9		. 8			•			904,04	. `
			3	677		677			•		0	677	٥
	8	Power Generation Equipment	% 00.0			•					•	•	•
9	380	Callection Sewers - Force	2.00%						•		•		•
.,	361.1	Collection Sewers - Gravity	5.00%			•			•				•
80	361.2	Manholes & Cleanouts	200%			•			•		•	,	•
	367	Secretary Officer	200						•		•	•	•
	705	checial collecting concolles	8 00.0						•			•	•
_	363	Serveles to Customers	5.00%						•				•
F	364	Flow Measuring Devices	5.00%						•		•	•	•
	365	Flow Measuring Installations	5.00%			•			•			•	•
£	366	Delice Services	2000										•
	3 5	Neural Selvices	8 2			•					•		•
	367	Reuse Meters and Meter installations	2.00%						•		•	•	•
	370	Receiving Wells	5.00%			•					•	•	•
	371.1	Pumping Equipment - Lift Stations	5.00%						•				•
	371.2	Other Pumping Equipment	5.00%			•			•		•	٠	٠
	274.3	Dimping Equipment Dockerge Mells	2008										•
	? ;	Company to the last of the las	200			•							•
	* 1	Keuse Distribution Reservors	5.00%			•					•		•
	375	Reuse Transmission and Distribution	5.00%			•			٠		•	,	•
	380	Treatment & Disposal Equipment	5.00%	1,280		1,280			٠		10,503	210,692	26,209
	381	Plant Sewers	5.00%			•					•	٠	•
	382	Outfall Sewer Lines	5.00%						•			,	•
		Other Plant & Misc Equipment	2,00%			•			•				٠
		Office Firmitive & Equipment	2008								411		
	9	Computate & Software	200			•					<u>•</u>	760'7	117
			200			•			•		•	•	•
	391	Transportation Equipment	2.00%			•							•
	392	Stores Equipment	2.00%			•			•		•		•
	393	Tools, Shop & Garage Equipment	2.00%						•		116	2.322	174
	394	Laboratory Equipment	200%						•				
	395	Power Operated Equipment	5.00%						•		•		٠
		Communication Equipment	5 00%						,		•		
		Missellaneous Fruinment	200%			1			• 1		ı,		•
		Off 11 To 11	200						•		•	•	•
	9		8								•		•
		1.00		1									277
		Sub local		1,508		1,509		,			10,769	292,444	26,605
3 8													
8 5		TOTAL		1,509		1.509		-		-	10.769	292.444	26.605

Exhibit Rebuttal Schedule B-2 Page 3.5 Witness: Bourassa

NARUC Account No. 351 352		Allowed	Plant		Adjusted	Plant		Adjusted				
		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Part	Accum.
	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
	Ormanization Cost	%00.0			•			•			30,909	•
	Franchise Cost	%00.0			•							,
343	and and I and Births	%000						•		•	45,400	•
3	Sprictures & Improvements	2,00%	212		212			•		11	‡	23
366	Doues Consention Equipment	A 000 &								•	•	•
3 8	Commence Commence Commence	8 8			•			•				•
200	Colection Sewers - FORES	3 6	100		100					8 2 1 8	27 ACF	8 2 1 8
361.1	Collection Sewers - Gravity	30.0	3,0,733		240,133			•		2	20,100	
361.2	Manhales & Cleanouts	2.00%			•			•		•		•
362	Special Collecting Structures	5.00%						•		•		
363	Servcies to Customers	5.00%	73,179		73,179			•		1,829	73,179	1,82
364	Flow Measuring Devices	5.00%			•					•		•
366	Flow Measuring Installations	5 00%			•			•		•		•
2 6	Company of the Compan	4			•					•		•
8	Keuse Services	800.0			•							
367	Reuse Meters and Meter Installations	% 20.0 6			•					•		•
370	Receiving Wells	5.00%			•			•		•		•
371.1	Pumping Equipment - Lift Stations	5.00%			•					•	•	•
371.2	Other Pumping Equipment	5.00%						•		•		•
174.3	Pumpho Equipment - Recharde Wells	5,00%			•			•				•
374	Perse Distribution Reserviors	5,00%						٠				•
, ,	Desired Transmission and Stability alon	7800			,			•		•		•
2 6		8 200	ţ		43.					10 539	210.869	36.748
98	Ireatment & Uisposal Equipment	2.00%	=		=			•		200'01	20,01	
38	Plant Sewers	2.00%			•			•		•	•	•
382	Outfall Sewer Lines	5.00%			•			•				•
389	Other Plant & Misc Equipment	2.00%			•			•		•		
390	Office Fumiture & Equipment	2.00%	83		8			•		145	2,921	æ
390.1	Computers & Software	2.00%			•			•		•		•
394	Transportation Equipment	5.00%			•					•		•
392	Stores Equipment	5.00%			•			•				•
393	Tools Shop & Garage Equipment	2.00%			•					116	2,322	2
305	shoratory Equipment	2,00%			•			•				•
, ž	Down Overstad Equipment	2,00%			•			•		•	,	•
3	ביים כלים מיים ביים ביים ביים ביים ביים ביים בי	200						•		•	•	•
389	Communication Equipment	800			•			•		•		
397	Miscellaneous Equipment	8 20 .0			•			•		•	•	1
398	Other Tangible Plant	2.00%			•			•		٠	•	•
										20000	922	17 170
	Sub Total		402,332		402,332	•				50,665	094,770	
	TOTAL		402,332		402,332			•		20,865	694,776	47,470

International Part Part Adjusted Part												
Part	NARUC	Allowed	Plant		Adjusted	Plant		Adjusted				
Part Checker Adustments		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Pent	Accum.
352 Franchise Cost 0.00% 353 Land and Land Rights 0.00% 353 Land and Land Rights 0.00% 354 Land and Land Rights 5.00% 355 Power Generation Equipment 5.00% 361 Collection Severs - Force 5.00% 361 Services to Customers 5.00% 362 Services to Customers 5.00% 363 Fow Messuring Devices 5.00% 366 Reuse Services 5.00% 370 Reuse Services 5.00% 371 Pumping Equipment - Lift Statons 5.00% 371 Cother Pumping Equipment 5.00% 371 Reuse Transmission and Distribution 5.00% 371 Reuse Transmission and Distribution 5.00% 381 Unterlines & Equipment 5.00% 382 Outher Severs	象	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
Franchise Cost Land and Land Rights Land and Land Rights Land and Land Rights Suroctures & Insportments Suroctures & Insportments Suroctures & Insportment Suroctures & Insportment Suroctures & Calendura Suroctures & Carlor Collection Sewers - Force Suroctures Surocture Su		00.00%			•			•		•	30.909	•
Land and Land Rights 5.00% Structures & Improvements 5.00% Collection Sewers - Force 5.00% Collection Sewers - Force 5.00% Mahinotes & Cleancuts 5.00% Mahinotes & Cleancuts 5.00% Mahinotes & Cleancuts 5.00% Bencies to Customers 5.00% Flow Measuring Devices 5.00% Flow Measuring Devices 5.00% Flow Measuring Devices 5.00% Flow Measuring Devices 5.00% Flow Measuring Equipment - Lift Stations 5.00% Reuse Meters and Meter Installations 5.00% Flow Measuring Equipment - Lift Stations 5.00% Cutro in Equipment - Lift Stations 5.00% Flow Durping Equipment - Lift Stations 5.00% Cutro in Equipment 5.00% Cutro in Equipment 5.00% Computers & Mesc Equipment 5.00% Computers & Galderine - 5.00% Computers & Galderine - 5.00% Computers & Galderine - 5.00% Trensportation Equipment 5.00% Tools, Shop & Garge Equipment 5.00% Computers & Galderine - 5.00% Tools, Shop & Garge Equipment 5.00% Computers & Galderine - 5.00% Tools, Shop & Garge Equipment 5.00% Computers & Galderine - 5.00% Computers Equipment 5.00% Computers Equipment 5.00% Computers Equipment 5.00% Computers Equipment 5.00% Computers & Galderine - 5.00% Computers Equipment 5.00% Computers Service Equipment 5.0		%00'0			•			•		•	•	•
Structures & Improvements 5,00% Power Generation Equipment 5,00% Calection Sewers - Force 5,00% Menholes & Cleanouts 5,000% Abendein Sewers - Force 5,00% Special Colecting Structures 5,00% Special Colecting Structures 5,00% Reuse Services to Customers 5,00% Reuse Meters and Meter Installations 5,00% Purphing Equipment Academy Wells 5,00% Purphing Equipment Reservicts 5,00% Outre Purpling Equipment 5,00% Outre Furniture & Equipment 5,00% Outre Furniture & Equipment 5,00% Computers & Schware Equipment 5,00% Treatment & Disposal Equipment 5,00% Computers & Schware Equipment 5,00% Treatment Equipment 5,00% Treatment Equipment 5,00% More Equipment 5,00% Communication Equipment 5,00% More Operated Equipment 5,00% More Operated Equipment 5,00% More Operated Equipment 5,00% More Tanglose Plant 6,00% More Tanglose Plant 6,00% Sub Total	_	0.00%			•						45.400	•
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361.1 Collection Sewers - Gravity 5.00% 362.2 Manifoles & Cleanouts 5.00% 362.3 Sevical Collecting Structuress 5.00% 363.5 Sevical Collecting Structuress 5.00% 364. Flow Measuring Devices 5.00% 365. Flow Measuring Devices 5.00% 367. Reuse Meters and Meter Installations 5.00% 371.1 Purroing Equipment - Lift Stations 5.00% 371.3 Purroing Equipment - Recharge Wells 5.00% 371.3 Purroing Equipment - Recharge Wells 5.00% 375. Reuse Distribution Reserviors 5.00% 380. Ortical Sewer Lines 5.00% 381. Plant Sewer 5.00% 382. Outfall Sewer Lines 5.00% 389. Office Funditor Requipment 5.00% 390. Office Funditor Equipment 5.00% 391. Transportation Equipment 5.00% 392. Store & Equipment 5.00% 393. Tools, Store & Equipment 5.00% 394. Laboratory Equipment 5.00% 395. Power Operated Equipment 5.00% 396. Communication Equipment 5.00% 397. Measure Equipment 5.00% 398. Communication Equipment 5.00% 399. Communication Equipment 5.00% 399. Communication Equipment 5.00% 399.		5.00%			•					•	•	•
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Reuse Meters and Meter installations Recelving Wells Recelving Wells Other Pumping Equipment - Lift Stations Other Pumping Equipment - Lift Stations Other Pumping Equipment - Lift Stations Substance Distribution Reserviors Substance Distribution Reserviors Reuse Transmission and Distribution Treatment & Disposal Equipment Substance Distribution Treatment & Disposal Equipment Substance Beauper Equipment Substance Beaupe		5.00%			•			•		•	•	•
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Pumping Equipment - Recharge Wells Reuse Distribution Reserviors 5.00% Reuse Distribution Reserviors 5.00% Plant Sewers Outfall Sewer Lines Outfall Sewer Lines Computers & Software Transportation Equipment 5.00% Office Furniture & Equipment 5.00% Computers & Software Transportation Equipment 5.00% Transportation Equipment 5.00% Tools, Shop & Garage Equipment 5.00% Power Operated Equipment 5.00% Power Operated Equipment 5.00% Communication Equipment 5.00% Other Tangible Plant Sub Total		5.00%			•			•		•	٠	•
Reuse Distribution Reserviors 5.00% Reuse Transmission and Distribution 5.00% Real Sewer Lines 5.00% Outfall Sewer Equipment 5.00% Outfall Sewer Equipment 5.00% Office Furniture & Equipment 5.00% Computers & Software Transportation Equipment 5.00% Stores Equipment 5.00% Laboratory Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Communicati		_			•			•		•		٠
Reuse Transmission and Distribution Treatment & Lisposal Equipment 5,00% Outial Sewer Lines Cother Plant & Mec Equipment 5,00% Computer & Scalware Transportation Equipment 5,00% Stores Equipment 5,00% Stores Equipment 5,00% Laboratory Equipment 5,00% Laboratory Equipment 5,00% Communication Equipment 5,00% Communication Equipment 5,00% Communication Equipment 5,00% Communication Equipment 5,00% Governmentation Equipment 5,00% Government Equipment 6,00% Government Equipment 6,					٠			•		•		٠
Treatment & Disposal Equipment 5,00% 88,506 Plant Sewers 5,00% 9,00% Plant Sewers 5,00% Other Plant & Max: Equipment 5,00% Computers & Software 5,00% Tropolytion Equipment 5,00% Trods, Stop & Garage Equipment 5,00% Laboratory Equipment 5,00% Laboratory Equipment 5,00% Miscellan examination Equipment 6,00% Miscellan examination Equipme					•			•		•	•	•
Plant Sewers 5.00% Outfall Sewer Lines 5.00% Outfall Sewer Lines 5.00% Office Plant & Mec Equipment 5.00% Computers & Software 5.00% Transportation Equipment 5.00% Tools, Strop & Garage Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Miscellaneous Equipment 5.00% Other Tangble Plant 5.00%		2.00%	88,506		88,506			,		12,756	299,375	49,504
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Other Plant & Mac Equipment 5.00% Computer & Sculpment 5.00% Computer & Sculpment 5.00% Store Equipment 5.00% Store Equipment 5.00% Laboratory Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Missellan ecus Equipment 5.00% Other Tangbie Plant 5.00% Sub Total 88,506		5.00%			•			•		•	•	•
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Transportation Equipment 5.00% Sores Equipment 5.00% Laboratory Equipment 5.00% Laboratory Equipment 5.00% Power Operated Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Other Tanglie Plant 5.00% Sub Total	_	5.00%			•			٠		٠		•
Stores Equipment 5.00% Tooks, Strop & Garage Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Miscelan-eous Equipment 5.00% Miscelan-eous Equipment 5.00% Miscelan-eous Equipment 5.00% Miscelan-eous Equipment 5.00% Sub Total 89,506		5.00%			•			•			•	•
Tods, Stop & Garage Equipment 5:00% Laboratory Equipment 5:00% Power Operated Equipment 5:00% Communication Equipment 5:00% Miscellaneous Equipment 5:00% Other Tangbie Plant 5:00%		5.00%						•				•
Laboratory Equipment 5:00% Power Operated Equipment 5:00% Miscellaneus Equipment 5:00% Miscellaneus Equipment 5:00% Other Tangble Plant 5:00% Sub Total		2.00%			•			,		116	2,322	406
Power Operated Equipment 5:00% Communication Equipment 5:00% Miscellaneous Equipment 5:00% Other Tangbie Plant 5:00% Sub Total		5.00%			•			,				•
Communication Equipment 5.00% Miscelaneous Equipment 5.00% Other Tangble Plant 5.00% Sub Total		5.00%			•							•
Miscellaneous Equipment 5:00% Other Tangble Plant 5:00% Sub Total 88,506		2.00%						•		•	•	•
Other Tangible Plant 5:00% Sub Total 88,506		5.00%						•		•		
88,506		5.00%			•			•		٠	•	•
- 88,506												
	Sub Total		88,506	٠	88,506	,		•	•	33,136	783,282	909'08
										•		•
TOTAL 88.506 . 88.506 .	TOTAL		88,506		88,506				-	33,136	783,282	80,606

Verde Snata Fe Wastewater Company, Inc. Plant Additions and Retirements

Exhibit Rebuttal Schedule B-2 Page 3.7 Witness: Bourasa

Į₹	NARUC		Allowed	Plant		Adjusted	Plent		Adjusted				
Acc	Account		Deprec.	Additions	Plent	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
4	g	Description	- all	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
٠		0.00	2								,	20 000	į
, ,		Againzenoli Cost	8 30			•			•			999'99	
,,	_	Franchise Cost	8.3			•			•		•	. !	•
er)	_	Land and Land Rights	% 00:00 %			•						45,400	•
ຕ	354 8	Structures & Improvements	2.00%			•			•		8	₹	67
**		Power Generation Equipment	5.00%			•			•			•	•
		Ottodios Courses - Force	7000			•			•		•	•	٠
,			8 3			1			11		107 07	402	***
ಸ		Collection Sewers - Gravity	5.00%			•			•		16,43/	328,/35	760,17
న	361.2 N	Manholes & Cleanouts	5.00%			•			•	,		•	•
		Section Manchines	5 00 %			•					•	•	٠
•			2000								2 650	77 470	0 447
,		Services to Customers	8.00°C						•		600'0	13,119	Ċ
m	364 F	Flow Measuring Devices	5.00%			•						•	•
~		Flow Measuring thetallations	3,00%			•			•		•	•	,
, ,	3	Simpone Simpone and	2										
,,,		Reuse Geryces	8 8 8						•		•		•
n	367 R	Reuse Meters and Meter Installations	5.00%			٠			•		•		•
٣		December 10/alle	A 0084			II.			•		•	•	•
,		Concentration of the concentra	200.5			,							
ñ		Pumping Equipment - Lift Stations	5.00%			•			•		•		•
ñ	371.2 0	Other Pumping Equipment	5.00%			•					•	•	•
2		Purming Equipment - Recharge Wells	5 00%			•					•		٠
•		Danie Distribution Depositions	7000									•	•
•		reuse Usundudon reservors	20.00			•			•		•		
~>		Reuse Transmission and Distribution	5.00%			•					•	•	• '
63		reatment & Disposal Equipment	5.00%			•			•		14,969	289,375	64,472
n	381 P	Plant Sewers	5.00%			•			•		•	•	•
"	282	Outfall Sewer Lines	A 00%			•			•		•	•	•
		Other Plant & Mary Parismans	200								•	,	•
,		Alies Plain a Misc Equipment	8 OO.C			•					. :	. ;	. ;
es	390	Office Furniture & Equipment	5.00%			•			•		146	2,921	654
ĸ	390.1	Computers & Software	5.00%			•			•		•	٠	•
٠	ľ	The second section of the section of	900								•		•
,		Hansporation Equipment	8			•					,		
***		Stores Equipment	5.00%			•					•		•
'n	393 T	Tools, Shop & Garage Equipment	5.00%			•			•		116	2,322	522
"		Laboratory Equipment	5.00%			•			•				•
•		Downer Operated Equipment	3008			•			•		•		•
• •		wandinka pomodo sano											
•••	_	Communication Equipment	5.00%			•			•		•		•
m	_	Miscellan eous Equipment	5.00%						•				•
m	398	Other Tangible Plant	5.00%			•			•		•	•	•
		•											
	02	Sub Total		•							35,349	783,282	115,955
	,												
											•		•
	-	TOTAL									98.25	783 282	115 955
	-	25	_		•		•		•				

Z	NARUC		Allowed	Plant		Adjusted	Plent		Adjusted				
Line	Account		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plent	Accum.
얼	ģ	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	AVD Only	(Calculated)	Balance	Deprec.
	351	Organization Cost	%00.0						•		•	30,909	•
		Franchise Cost	0.00%			•			•				•
	353	Land and Land Rights	0.00%			•			•			45.400	•
		Structures & Improvements	5.00%						•		8	2	8
		Power Generation Equipment	5.00%			,			•		•		
	_	Collection Sewers - Force	5.00%			•			٠		•		•
••	Ī	Collection Sewers - Gravity	5.00%			•			•		16.437	328.735	57.529
.,	361.2 M	Manholes & Cleanouts	5.00%			•					•		
		Special Collecting Structures	5.00%			•					•		•
	363	Servcies to Customers	5.00%			•			•		3,659	73,179	12,806
	364 FI	Flow Measuring Devices	2.00%			•			•				•
		Flow Measuring Installations	2.00%			•							•
	366	Reuse Services	5.00%			•			•			•	•
	367 R	Reuse Meters and Meter Installations	2.00%			٠			•				•
		Receiving Wells	5.00%			,			,			•	•
.,	371.1 P	Pumping Equipment - Lift Stations	5.00%			,					•	•	
.,		Other Pumping Equipment	5.00%			•			•		•	•	•
.,	371.3 PA	Pumping Equipment - Recharge Wells	5.00%			٠						•	•
		Reuse Distribution Reserviors	5.00%			•			•		•	•	•
		Reuse Transmission and Distribution	5.00%			٠			•		•	•	٠
	_	freatment & Disposal Equipment	5.00%	4,093		4,093			,		15,071	303,468	79,543
		Plant Sewers	5.00%								•		•
		Outfall Sewer Lines	5.00%			•			٠		٠	•	•
		Other Plant & Misc Equipment	5.00%			•			•				•
		Office Furniture & Equipment	2.00%	615		615			•		161	3,536	816
•	_	Computers & Software	5.00%			•							•
	•	Fransportation Equipment	5.00%			•			•			•	٠
		Stores Equipment	5.00%			•			,		•	•	•
		Tools, Shop & Garage Equipment	5.00%	2,365		2,365					175	4,687	869
	_	Laboratory Equipment	5.00%								•		•
		Power Operated Equipment	5.00%			•					•		•
		Communication Equipment	5.00%			•			٠		•		•
	397 M	Miscellaneous Equipment	2.00%			•			•				٠
	398	Other Tangible Plant	5.00%			•					•		•
	Ø	Sub Total		7,073		7,073	•			•	35,525	790,355	151,480
											•		•
	ř	1440		1000		200							
1	_	¥5		7,073		7,073		•	•	•	35,525	790,355	151.480

Exhibit Rebuttal Schedule B-2 Page 3.9 Witness: Bourassa

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Opposite Library Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Plant Selvage Oppositization Cost Accounts 0.00% 1.00% 1.041	NA Sec		Allowed			Adjusted	Plent		Adjusted				
Paracitation Continued	Accoun	•	Deprec.	_	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Pent	Accum.
Crypenization Coet Corpenization Coet Collection Sewers - Crewty Collection Sewers - Force Collection Sewers - Force Collection Sewers - Force Collection Sewers - Crewty Special Collecting Structures Sovers Services to Customers Flow Measuring Devices Flow Measuring Devices Flow Measuring Devices Flow Measuring Devices Sovers Flow Measuring Devices Flow Measuring Devices Sovers Flow Measuring Equipment Sovers Cother Plant & Mes Equipment Sovers Communication Equipment Sovers Communication Equipment Sovers Sovers Communication Equipment Sovers Sovers Sovers Communication Equipment Sovers Sov	휥	Description	Rate '		Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
Franchise Cost Land and Land Rights Shuckers & Improvements Shuckers & Improvements Shuckers & Improvements Shuckers & Improvements Shockers Collection Sewers - Force Shockers Shoc	355	Organization Cost	76000						•		•	20 909	•
Land and Land Rights 5.00% 1,041 Shructures & Improvements 5.00% 1,041 Collection Sewers - Gravity 5.00% 5.00% Metholes & Cleancuts 5.00% 5.00% 5.00% 6.00% 5.00% 6.00% 5.00% 6.00	353	Franchise Cost	%000			•			•		•		•
Structures & Improvements Structures & Improvements Succiderion Sewers - Force Collection Sewers - Force Collection Sewers - Gravity Manincles & Clean cuts Special Collecting Structures Flow Measuring Devices Flow Measuring Devices Flow Measuring Devices Special Collecting Structures Special Collecting	353	Land and Land Rights	000%	,		•			•		•	45.400	•
Power Generation Equipment 5.00% Collection Sewers - Force 5.00% Manholes & Grean offs 5.00% Services to Customers 5.00% Services to Customers 5.00% Flow Measuring Devices 5.00% Reuse Services 5.00% Reuse Services 5.00% Reuse Services 5.00% Reuse Services 5.00% Reuse Survices 5.00% Purphig Equipment - Lift Stations 5.00% Purphig Equipment - Lift Stations 5.00% Chier Purphig Equipment 6.00% Treatment & Disposal Equipment 5.00% Treatment & Services 5.00% Treatment & Disposal Equipment 5.00% Treatment & Service 5.00% Treatment & Disposal Equipment 5.00% Treatment & Service 6.00% Treatment & Service 6.00% Treatment & Disposal Equipment 5.00% Treatment & Misc Equipment 5.00% Treatment Equipment 5.00% Stores Equipment 5.00% Treatment Equipment 5.00% Stores Equipment 5.00% Wiscellaneous Equi	35	Structures & Improvements	5.00%			1.041					87	1.482	137
Callection Sewers - Force 5.00% Collection Sewers - Gravity 5.00% Special Collection Structures 5.00% Special Collecting Structures 5.00% Flow Measuring Devices 5.00% Flow Measuring Devices 5.00% Reuse Services 6.00% Reuse Services 6.00% Reuse Services 7.00% Reuse Services 6.00% Reuse Services 6.00% Reuse Services 6.00% Control Equipment - Lift Stations 5.00% Control Equipment - Recharge Wells 5.00% Plant Sewers 5.00% Reuse Transmission and Distribution 5.00% Treatment & Disposal Equipment 5.00% Plant Sewers 5.00% Control Equipment 5.00% Stores Equipment 5.00% Stores Equipment 5.00% Control Equipment 5.00% Stores Equipment 5.00% Stores Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Miscellaneous Equipment 5.00% Wiscellaneous Equipment 5.00% Wiscellaneous Equipment 5.00% Wiscellaneous Equipment 5.00% Communication Equipment 5.00% Wiscellaneous Equipment 5.00% Wiscellaneous Equipment 5.00% Wiscellaneous Equipment 5.00% Communication Equipment 5.00% Wiscellaneous Equipment 5.00%	355	Power Generation Equipment	5.00%						•		•		,
Calection Sewers - Gravity 5.00% Maniloles & Cleanouts 5.00% Service to Calculus Structures 5.00% Service to Calculus Structures 5.00% Service to Calculus Structures 5.00% Flow Measuring Devices 5.00% Reuse Meters and Meter installations 5.00% Reuse Meters and Meter installations 5.00% Purphing Equipment - Lift Stations 5.00% Purphing Equipment - Lift Stations 5.00% Purphing Equipment - Lift Stations 5.00% Purphing Equipment - Recharge Wells 5.00% Purphing Equipment - Recharge Wells 5.00% Purphing Equipment - Stations 5.00% Charles Transmission and Distribution 5.00% Treatment & Discosal Equipment 5.00% Other Plant & Mes Equipment 5.00% Computers & Software 5.00% Computers & Software 5.00% Computers & Software 5.00% Computers & Software 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Communication Equipment 5.00% Com	360	Collection Sewers - Force	5.00%			•			•		•	•	•
Manholes & Cleancuts 5.00%	361.1	Collection Sewers - Gravity	2.00%			•			•		16,437	328,735	73,965
Special Collecting Structures 5.00% Services to Customers 5.00% Flow Measuring Davies 5.00% Reuse Services 5.00% Reuse Meter Installations 5.00% Reuse Meter and Meter Installations 5.00% Purphig Equipment - Lift Stations 5.00% Purphig Equipment - Lift Stations 5.00% Purphig Equipment - Recharge Wells 5.00% Purphig Equipment - Recharge Wells 5.00% Chter Purphig Equipment 6.00% Treatment & Disposal Equipment 5.00% Contral Sewer Lines 5.00% Contral Sewer Lines 5.00% Contral Sewer Lines 5.00% Transportation Equipment 5.00% Stores Equipment 5.00% Stores Equipment 5.00% Transportation Equipment 5.00% Stores Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Communication Equipment 5.00% Whise Plant A Misc Equipment 5.00% Communication Equipment 5.00% Whise Installation Equipment 5.00% Whise Installation Equipment 5.00% Communication Equipment 5.00% Whise Installation Equipment 5.00% Whise Installation Equipment 5.00% Whise Installation Equipment 5.00% Whise Installation Equipment 5.00% White Insta	361.2	Manholes & Cleanouts	5.00%			•			٠		. •	•	•
Services to Customers	362	Special Collecting Structures	5.00%						•			•	•
Flow Measuring Devices 5.00% Prov Measuring Devices 5.00% Reuse Meters and Meter Installations 5.00% Reuse Meters and Meter Installations 5.00% Reuse Meters and Meter Installations 5.00% Pumping Equipment - Lift Stations 5.00% Pumping Equipment - Lift Stations 5.00% Pumping Equipment - Recharge Wells 6.00% Pumping Equipment - Recharge Wells 6.00% 7.00% Part Sewers To Station and Distribution Reservoirs 5.00% 7.	363	Services to Customers	5.00%						,		3,659	73,179	16,465
Flow Measuring hatellations 5.00% Reuse Services Receive Welss and Meter Installations 5.00% Receive Welss Purrping Equipment - Lift Stations 5.00% Other Pumping Equipment - Lift Stations 5.00% Other Sewers Reuse Transmission and Distribution Treatment & Disposal Equipment 5.00% Treatment & Disposal Equipment 5.00% Other Plant & Misc Equipment 5.00% Other Plant & Misc Equipment 5.00% Other Plant & Misc Equipment 5.00% Transportation Equipment 5.00% Transportation Equipment 5.00% Transportation Equipment 5.00% Transportation Equipment 5.00% Flows Stores Equipment 5.00% Transportation Equipment 5.00% Wiscellandous Equipment 5.00%	364	Flow Measuring Devices	5.00%			9,458			•		236	9,458	236
Reuse Services 5.00% Reuse Meters and Meter Installations 5.00% Purply de Equipment - Lift Stations 5.00% Purply g Equipment - Lift Stations 5.00% Purply g Equipment - Lift Stations 5.00% Purply g Equipment - Lift Stations 5.00% Reuse Distribution 7.00% Reuse Distribution 5.00% Treatment & Disposal Equipment 5.00% Office Furniture & Equipment 5.00% Office Furniture & Equipment 5.00% Transportation Equipment 5.00% Stores Equipment 5.00% Stores Equipment 5.00% Transportation Equipment 5.00% Stores Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Communication Equipment 5.00% Wiscellaneous Equipment 5.00%	365	Flow Measuring Installations	5.00%			•			•			•	•
Reuse Meters and Meter installations 5.00% Receiving Wels 5.00% Cher Pumping Equipment - Lift Stations 5.00% Cher Pumping Equipment - Lift Stations 5.00% Cher Tamisson and Distribution 7.00% Reuse Transmission and Distribution 7.00% Treatment & Disposal Equipment 5.00% Pant Sawers 5.00% Cheral Sawers 5.00% Computers & Safware 5.00% Transportation Equipment 5.00% Transportation Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Wiscellaneous Equipment 5.00% Sub Total	366	Reuse Services	2.00%			•							
Recelving Wells Pumping Edujoment - Lift Stations Surping Edujoment - Lift Stations Surping Edujoment - Company Reuse Distribution Reserviors Surping Edujoment - Company Reuse Distribution Reserviors Substitution Regulationent Substitutionent Reuse Reuser Reuserviores Substitutionent Substitutionent Reuserviores Substitutionent Subs	367	Reuse Meters and Meter Installations	5.00%			•			•			•	•
Pumping Equipment - Lift Stations 5.00% Other Pumping Equipment - Lift Stations 5.00% Reuse Distribution 5.00% Reuse Distribution 7.00% Treatment & Disposal Equipment 5.00% Outfall Sewer Lines 5.00% Outfall Sewer Lines 5.00% Office Funiture & Equipment 5.00% Office Funiture & Equipment 5.00% Office Funiture & Equipment 5.00% Transportation Equipment 5.00% Transportation Equipment 5.00% Transportation Equipment 5.00% Owner Operated Equipment 5.00% Fower Operated Equipment 5.00% Owner Operated Equipment 5.00% Wiscolaneous Equipment 5.00%	370	Receiving Wells	5.00%			•					•	•	•
Other Purrying Equipment 5.00% Purrying Equipment Recharge Wells 5.00% Reuse Distribution Reservation 5.00% Reuse Transmission and Distribution 5.00% Outral Sewers 1.00% Other Plant & Misc Equipment 5.00% Other Plant & Misc Equipment 5.00% Other Puriture & Equipment 5.00% Transportation Equipment 5.00% Stores Equipment 5.00% Transportation Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Communication Equipment 5.00% Whise langue Equipment 5.00% Other Tangble Plant 5.00% Sub Total 43,144	371.1		5.00%			•							•
Purroing Equipment - Recharge Wells 5.00% Reuse Transmission and Distribution 5.00% Reuse Transmission and Distribution 5.00% Treatment & Disposal Equipment 5.00% Outfall Sewer Lines 5.00% Office Furniture & Equipment 5.00% Computers & Software 5.00% Computers & Software 5.00% Computers & Carrage Equipment 5.00% Tools, Shop & Garage Equipment 5.00% Laboratory Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Associated Equipment 5.00% Communication Equipment 5.00% Other Tangble Plant 5.00%	371.2	-	5.00%						•				•
Reuse Distribution Reserviors 5.00% Reuse Transmission and Distribution 5.00% Plant Sewer & Lips 5.00% Outfall Sewer Lines 5.00% Outfall Sewer Lines 5.00% Office Furniture & Equipment 5.00% Computer & Alex Equipment 5.00% Transportation Equipment 5.00% Stores Equipment 5.00% Transportation Equipment 5.00% Townstory Equipment 5.00% Miscellandous Equipment 5.00% Whistory Equipment 5.00%	371.3		5.00%			•					•	•	•
Reuse Transmission and Distribution 5,00% 30,389 Treatment & Disposal Equipment 5,00% 5,00% Outfall Sewer Lines 5,00% 5,00% Other Plant & Misc Equipment 5,00% 2,287 Other Plant & Legipment 5,00% 7,00% Transportation Equipment 5,00% 7,00% Tools, Shop & Garage Equipment 5,00% 7,00% Power Operated Equipment 5,00% 7,00% Miscellancous Equipment 5,00% 7,00% Miscellancous Equipment 5,00% 7,00% Other Tangble Plant 5,00% 7,144 Sub Total 7,144 7,144 Communication 7,00% 7,00% Communication 7,00% 7,00% Communication 7,00% 7,00% Communication 7,00% 7,00% Communic	374	Reuse Distribution Reserviors	5.00%						•				•
Treatment & Disposal Equipment 5,00% 30,389 Plant Sawers 5,00% 5,00% Outfal Sawer Lines 5,00% 5,00% Outfal Sawer Lines 5,00% 2,267 Office Furniture & Equipment 5,00% 2,00% Transportation Equipment 5,00% 1,00% Tods, Shop & Garage Equipment 5,00% 2,00% Communication Equipment 5,00% 2,00% Miscellaneous Equipment 5,00% 2,00% Miscellaneous Equipment 5,00% 2,00% Other Tangble Plant 5,00% 3,00% Sub Total 43,144 43,144	375	Reuse Transmission and Distribution	5.00%			•			•		•	•	•
Plant Sawer's 5.00% Outfall Sawer Lines 5.00% Outfall Sawer Lines 5.00% Office Furniture & Equipment 5.00% Computers & Software 5.00% Computers & Software 5.00% Stores Equipment 5.00% Tods, Shop & Garage Equipment 5.00% Tods, Shop & Garage Equipment 5.00% Laboratory Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Miscellaneous Equipment 5.00% Other Tangible Plant 5.00%	380	Treatment & Disposal Equipment	5.00%			30,389			•		15,933	333,857	95,477
Other Plant & Mac Equipment 5.00% Office Plant & Mac Equipment 5.00% Computer & Equipment 5.00% Stores Equipment 5.00% Stores Equipment 5.00% Stores Equipment 5.00% Communication Equipment 5.00% Power Operated Equipment 5.00% Miscellaneous Equipment 5.00% Miscellaneous Equipment 5.00% With Tangble Plant 5.00%	381	Plant Sewers	5.00%			•					•		
Other Plant & Misc Equipment 5.00% Office Furniture & Equipment 5.00% Office Furniture & Equipment 5.00% Transportation Equipment 5.00% Tools, Shop & Garage Equipment 5.00% Tools, Shop & Garage Equipment 5.00% Tools Shop & Garage Equipment 5.00% Power Operated Equipment 5.00% Miscellaneous Equipment 5.00% Miscellaneous Equipment 5.00% Other Tangble Plant 5.00%	382	Outfall Sewer Lines	5.00%			•			•		•		•
Office Furniture & Equipment 5.00% 2.267 Computers & Software 5.00% 2.00% Computers & Software 5.00% (11) Stores Equipment 5.00% (11) Laboratory Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Miscellaneous Equipment 5.00% Other Tangble Plant 5.00%	389	Other Plant & Misc Equipment	5.00%						•		•		•
Computers & Software 5.00% Transportation Equipment 5.00% Tools, Shop & Garage Equipment 5.00% Laboratory Equipment 5.00% Power Operated Equipment 5.00% Communication Equipment 5.00% Miscellaneous Equipment 5.00% Which Tangible Plant 5.00% Sub Total 43,144	390	Office Furniture & Equipment	5.00%			2,267					233	5,803	1,049
Transportation Equipment 5.00% Stores Equipment 5.00% (11) Laboratory Equipment 5.00% (11) Laboratory Equipment 5.00% Communication Equipment 5.00% Communication Equipment 5.00% Miscelaneous Equipment 5.00% Other Tanglile Plant 5.00%	390.1	Computers & Software	5.00%			•			•		•	•	
Stores Equipment 5.00% (11) Tods, Shop & Garage Equipment 5.00% (11) Fower Operated Equipment 5.00% Communication Equipment 5.00% Misoslaneous Equipment 5.00% Wisoslaneous Equipment 5.00% Wisoslaneous Equipment 5.00% Sub Total 43,144	391	Transportation Equipment	5.00%			•					•	•	•
Tods, Shop & Garage Equipment 5.00% (11) Laboratory Equipment 5.00% Communication Equipment 5.00% Misselian eous Equipment 5.00% Misselian eous Equipment 5.00% Other Tangble Plant 5.00%	392	Stores Equipment	5.00%			•							•
Laboratory Equipment 5:00% Power Operated Equipment 5:00% Miscelan-deal Equipment 5:00% Miscelan-deal Equipment 5:00% Other Tangble Plant 5:00% Sub Total	393	Tools, Shop & Garage Equipment	5.00%			<u>(1</u>			•		234	4,676	932
Power Operated Equipment 5:00% Communication Equipment 5:00% Miscelaneous Equipment 5:00% Other Tangible Plant 5:00% Sub Total 43,144	394	Laboratory Equipment	2.00%			•			•		•	•	•
Communication Equipment 5.00% Misofenieous Equipment 5.00% Other Tangible Plant 5.00% Sub Total 43,144	392	Power Operated Equipment	5.00%			•					•		•
Miscelaneous Equipment 5.00% Other Tangible Plant 5.00% Sub Total 43,144	396	Communication Equipment	5.00%						•		•		•
Sub Total 43,144	397	Miscellaneous Equipment	5.00%						•			•	•
43,144	398	Other Tangible Plant	2.00%			•			•		•		•
		etal digi		77 177		43.144			-		36 781	833 400	188 261
				ŕ							10,00	200,200	103,001
												•	٠
				:									

	3	Alowed	Plant		Adjusted	Plant		Adusted				
Line Account	unt	Deprec.	Additions	Plant	Flant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
쉺	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
351	1 Organization Cost	%00.0			•			,		•	30 909	•
352		%00:0			•					•		•
35	3 Land and Land Rights	0.00%						•		٠,	45,400	•
354		5.00%	98,958		98,958			•		2,548	100,440	2,685
355	5 Power Generation Equipment	5.00%	•		. •					. •		. •
360		5.00%			•			•				•
361.1	_	5.00%			•			•		16.437	328.735	90.402
361.2		5.00%			•					. •	•	•
362		5.00%			•					•	•	•
383		5.00%			•			•		3,659	73.179	20.124
364		5.00%	3,500		3,500			•		260	12,958	797
365		5.00%						•		,		•
36		5.00%			•					•		•
36,	7 Reuse Meters and Meter Installations	5.00%			,			,		•		,
37.		5.00%			•			•		٠	٠	٠
371.1	.1 Pumping Equipment - Lift Stations	5.00%								•		•
371.2		5.00%			•			•		•		•
371.3	.3 Pumping Equipment - Recharge Wells	5.00%			٠			•		•	•	,
374		5.00%			٠			•		•	•	•
375	5 Reuse Transmission and Distribution	5.00%						•		•	•	٠
380	0 Treatment & Disposal Equipment	5.00%	380,075		380,075			•		26,195	713,932	121,671
88	1 Plant Sewers	5.00%						•		•	•	.•
382	2 Outfall Sewer Lines	5.00%			•			•		•	•	•
389	9 Other Plant & Misc Equipment	5.00%			•			•			•	•
390	0 Office Furniture & Equipment	5.00%			•					280	5,803	1,339
390.1	.1 Computers & Software	5.00%			•			•			•	•
391	1 Transportation Equipment	5.00%			•					•	•	•
392	2 Stores Equipment	5.00%			•			•		•		•
393	3 Tools, Shop & Garage Equipment	5.00%			•			•		234	4,676	1,166
394	4 Laboratory Equipment	5.00%			•			•		•		•
395		5.00%			•			•				•
396	6 Communication Equipment	5.00%			•			•				•
397		5.00%			•							٠
398	Ī	5.00%	76,394		76,394					1,910	76,394	1,910
	Sub Total		558,927	•	558,927	•			•	51,833	1,392,426	240,094
										•	•	ŀ
			100 011									
	IOIAL		/76'900		128,920			•		529,10	1,392,426	240,094

								1				
M		Allowed	Plant		Adjusted			Agusted				
Account		Deprec.	Additions	Plant	Plent	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
2	Description	Rate 1	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
351	Organization Cost	0.00%			•			•		•	30 909	•
352	Franchise Cost	0.00%						•		•		•
353	Land and Land Rights	0.00%			•			,		•	45.400	•
354	Structures & Improvements	5.00%	4,698		4,698			•		5.139	105.138	7.824
355	Power Generation Equipment	5.00%			•					•	•	
360	Collection Sewers - Force	5.00%			•						•	•
361.1	Collection Sewers - Gravity	5.00%								16.437	328.735	106.839
361.2	Menholes & Cleanouts	2,00%			•			•		•		•
2	Section Collection Officers	8 8									,	,
,	Character Consound Controlled	8 8			•			•				
3	Selvaes to Customers	8 3		:	• ;					800°C	8/1/8/	23,78
36	Flow Measuring Devices	2.00%		(648)	(648)			•		632	12,310	1,429
365	Flow Measuring Installations	2.00%			•			•		•	•	•
366	Reuse Services	5.00%			•							•
367	Reuse Meters and Meter Installations	5.00%			•					•		•
370	Receiving Wells	200%						•		٠	•	٠
171	Pumping Featingers - 1 if Stations	2 00%			,			1				
- 6	Company Equipment - Lin Controls	8 8			•			•		•	•	•
3/1.2	Other Pumping Equipment	2.00%										•
371.3	Pumping Equipment - Recharge Wells	2.00%			•			•		•	•	
374	Reuse Distribution Reserviors	2.00%						•		•		•
375	Reuse Transmission and Distribution	5.00%						•				•
380	Treatment & Disposal Equipment	5.00%	17,801		17,801			•		36,142	731,733	157,813
381	Plant Sewers	5.00%						•		•		•
382	Outfall Sewer Lines	2.00%								٠	٠	•
389	Other Plant & Misc Equipment	2.00%						•		•	•	•
390	Office Furniture & Equipment	2.00%			•					280	5,803	1,630
390.1	Computers & Software	5.00%			•			•		٠	•	•
391	Transportation Equipment	5.00%			•					•		•
392	Stores Equipment	5.00%										•
393	Tools, Shop & Garage Equipment	5.00%			•			•		234	4,676	1.399
394	Laboratory Equipment	5.00%								•	•	•
395	Power Operated Equipment	5.00%						•		•		•
386	Communication Equipment	2,00%			•						•	•
397	Miscellaneous Equipment	5 00%										•
398	Other Tangible Plant	5.00%	1.353		1.353					3.854	77.747	5 763
												1
	Sub Total		23,852	(648)	23,204		,			66,386	1,415,630	306,480
										•	•	•
	TOTAL		23,852	(648)	23.204		•	•	•	66.386	1 415 630	306 ARD

Verde Shata Fe Wastewater Company, Inc. Plant Additions and Retirements

Exhibit Rebuttal Schedule B-2 Page 3.12 Withess: Bourassa

0 E	Describtion Organization Cost Franchise Franch	Allowed Deprec. Rate	Plant Additions (Per Books)	Plant Adjustments	Adjusted Plant	Plant Retirements (Per Rooks)	Retirement	Adjusted Plant	Salvage	Deprecition	Plant	Accum.
Account No. No. 351 352 353 354 355 364 361.1 361.2 362 363 364	Describion ization Cost hise Cost and Land Rights hures & Improvements for Severs - Force dion Severs - Gravity oles & Cean outs he to Collecting Structures he so to Customers Measuring Devices Measuring Devices Measuring hatalietions e Services and Meter Installations	Deprec. Rate 1 0.00%	Additions (Per Books)	Plant Adjustments	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
No. 355 355 355 355 355 355 355 355 355 35	Describtion itzation Cost these Cost and Land Rights tures & Improvements r Generation Equipment r Generation Equipment clion Sewers - Force clion Sewers - Gravity cles & Clean outs all Collecting Shructures all Collecting Shructures all Measuring Devices Measuring Devices Measuring Devices Alekters and Meter installations	Rate 0.00%	(Per Books)	Acfustments	Additions	(Der Booke)						
351 352 353 354 361.1 361.2 362 363 364 366	hise Cost hise Cost and Land Rights have Superior Superio	0.00%		-	Additions	ILW SOODE	Adjustments	Retirements	A/D Only	(Calculated)	Belance	Deprec.
352 354 355 356 361.1 361.2 363 365 366	and Land Rights and Land Rights fuses & Improvements r Generation Equipment dion Sewers - Force dion Sewers - Gravity oles & Cleanouts lei Collecting Structures leis to Customers Measuring Devices Measuring Devices e Senices e				•			•			30.909	•
353 354 356 361.1 361.2 362 363 365 366	and Land Rights Iures & Improvements Cenemation Equipment Alon Sewers - Force Alon Sewers - Force Info Sewers - Force Service & Cenands Info Collecting Structures Info Collecting Structures Info Collecting Structures Measuring Devices Measuring Devices Measuring Devices Measuring Devices Alekters and Mear Installations	76000			•			•		•		•
354 360 361.1 361.2 362 363 364 366	in Care & improvements for Generation Equipment for Generation Equipment for Generation Equipment for Generation Equipment for Generation General for Generation General for G	000						. 1		•	45,400	•
365 361.1 361.2 362.2 363 364	unes of a private line of a control of a con	7800	1 868		1 0 5 0			•		20. 2	107,700	44 478
367.1 361.2 363.3 364.3 365.3 365.3 365.3	r Generation Equipment Jion Sewers - Force Jion Sewers - Gravity Jion Sewers - Gravity Jion Sewers - Gravity Jion Sewers - Jion Sewers Jion Sewers - Jion Sewers Jion Sewe	8.00.0	900'.		000'1					tor'c	900,101	13,120
360 361.1 361.2 362 363 364 365	tion Severs - Force tion Severs - Force doe & Cleanouts doe & Cleanouts dies to Customers Measuring Devices Measuring Devices Ameruring Ander Installations e Services and Meter Installations	5.00%			•			•				•
361.1 361.2 362 363 364 365	ston Sewers - Gravity oles & Ceenouts el Collecting Structures els to Customers Measuring Devices Measuring Devices e Services e Services and Mear in stalletions	5.00%			٠			•		•		•
361.2 362 364 365 366	oles & Ceanouts all Collecting Structures les to Customers Measuring Devices Measuring Devices Afersar and Meter installations	5.00%			٠			٠		16,437	328,735	123,276
365	and Colecting Structures ites to Colecting Structures Measuring Devices Measuring Devices & Services of Services and Meter in stalletions	5,00%						•		. •	. •	. •
36 36 36	ar Cuercuity acutoures ies to Customers Measuring Devices Measuring installations e Services e Merica and Meter installations	200			•			•				
38 38 38	ies to Customers Measuring Devices Measuring Installations Services Advices Meter and Weter Installations	800.0			•			•		•		
366	Measuring Devices Measuring Installations e Services e Meters and Meter Installations	2.00%						•		3,659	73,179	27,442
365	Measuring installations e Services e Meters and Meter installations	5.00%		648	648			•		632	12,958	2,060
386	e Services e Meters and Meter Installations	5.00%								•	•	•
3	Meters and Meter installations	A 0094									,	
-	a Meters and Meter Installations	3			•			•		•	•	•
367		%00°C										•
370	Receiving Wells	5.00%						•				•
371.1	Pumping Equipment - Lift Stations	5.00%			•			•		•	•	•
371.2	Other Pumping Equipment	2.00%			٠					•		•
371.3	Pumpino Equipment - Recharge Wells	5.00%			•			•		•		•
374	e Distribution Reservors	5.00%			•			•		.•	٠	٠
375	Reuse Transmission and Distribution	5.00%						•			•	•
380	ment & Disposal Englowent	5 00%	11.682		11.682			•		36.879	743.415	194.692
381	Plant Sewers	5.00%			•					•	. •	•
382	Outfall Sewer Lines	5.00%			•			•		•		•
389	Plant & Misc Equipment	5 00%			٠			•				•
8 8	Office Combine & Caringan	2000			•					. 6		
200	rumune o Equipment	8,000						•		267	200,0	026,1
290	Computers & Souwaire	20.0										•
391	Transportation Equipment	2.00%			•			•		٠	•	
392	Stores Equipment	5.00%						•			•	•
393	Tools, Shop & Garage Equipment	2.00%	630		630					250	5,306	1,649
394	Laboratory Equipment	5.00%			•			٠		•		•
395	Power Operated Equipment	5.00%						•		•	•	•
396	Communication Equipment	5.00%									•	•
397	Miscellaneous Equipment	5.00%										•
30.	Other Tangible Diant	5 00%			•			•		3.887	77 747	9 651
}		2									:	
Sub Total	Cotal		14.180	648	14.828				-	67.337	1.430.458	373.817
38										•	٠	•
40 TOTAL	TOTAL.		14,180	648	14,828					67,337	1,430,458	373,817

Exhibit Rebuttal Schedule B-2 Page 3.13 Witness: Bourassa

NARUC	3	Allowed	Pert		Adjusted	Plant		Adjusted				
Line Account	unt	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
ON ON	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
354	d Omenization Cost	%000						,			30 900	
2 352		%000			•			•			30,00	
3 353		%000			•			٠		•	45.400	•
4 354		5.00%	1.236		1,236					5381	108 242	18.509
5 355	_	5.00%						•		,	! '	
9 360		5.00%			•			•			•	•
7 361.1		5.00%			•					16,437	328.735	139.712
8 361.2	.2 Menholes & Cleanouts	5.00%						•		•	•	•
9 362	2 Special Collecting Structures	5.00%			٠			•				•
10 363	3 Services to Customers	5.00%			•			•		3.659	73.179	31.101
11 364	4 Flow Measuring Devices	5.00%								648	12,958	2,708
	5 Flow Measuring Installations	5.00%			٠						. •	. •
		5.00%			•							
	7 Reuse Meters and Moter Installations	2.00%			•					•		•
		2.00%			•			•			•	•
	.1 Pumping Equipment - Lift Stations	5.00%			•			•		٠	•	. •
		5.00%			٠			•		•		٠
		2,00%			•						. ,	
		7008									•	•
		200								,	•	,
		700	39 002		30,002			•		28 148	703 607	
		38	*****		700			,		<u>}</u>	106,301	424,040
23		3 2			•			•		•	•	•
		8 8								•	•	•
		8.3			•			•		•	•	•
		5.00%								290	5,803	2,210
•	_	9.00°c						•		•	•	•
		2.00%			•							•
		5.00%			•					•	•	•
	3 Tools, Shop & Garage Equipment	2.00%		(630)	(630)			•		520	4,676	1,898
	4 Laboratory Equipment	5.00%		630	630			•		16	630	16
	5 Power Operated Equipment	5.00%			•						•	•
	Ī	5.00%								•	•	•
	7 Miscellaneous Equipment	2.00%			•			•		•		•
34 398	8 Other Tangible Plant	2.00%	1,760		1,760			•		3.931	79,507	13,582
35												
36	Sub Total		42,088		42,088					68,760	1,472,546	442,576
37												
38										1		٠
g 5	IOI	-	90 07		0000					002.00	017	011
2			000,24	•	42,000	•				90,790	1,47,240	442,575

Verde Snata Fe Wastewater Company, Inc. Plant Additions and Retirements

Exhibit Rebuttal Schedule B-2 Page 3.14 Witness: Bourasa

								-					
~	NARUC		Allowed	Plant		Adjusted	Plant		Adjusted				
Line	Account		Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvage	Deprecition	Plant	Accum.
汐	<u>2</u>	Description	Rate 1	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
_	351	Organization Cost	0.00%			•			•		•	20 909	•
7	352	Franchise Cost	0.00%			•					•		•
60	353	Land and Land Rights	0.00%			•					•	45.400	•
4	354	Structures & Improvements	5.00%			•					5.412	108.242	23.921
s,	355	Power Generation Equipment	5.00%			•							•
9	360	Collection Sewers - Force	5.00%			٠			•		•	•	•
	361.1	Coffection Sewers - Gravity	5.00%			•					16.437	328.735	156.149
•	361.2	Menholes & Cleanouts	5.00%									•	•
	362	Special Collecting Structures	5.00%			٠			•		•		•
0	363	Serveles to Customers	5.00%			•			٠		3,659	73,179	34,760
Ξ	364	Flow Measuring Devices	5.00%			•			•		648		3,356
2	365	Flow Measuring Installations	5.00%			٠			•				•
5	366	Reuse Services	5.00%								•		•
4	367	Reuse Meters and Meter installations	5.00%								•	•	•
40	370	Receiving Wells	5.00%								•		•
	371.1	Pumping Equipment - Lift Stations	5.00%									•	•
	371.2	Other Pumping Equipment	5.00%			•						•	•
	371.3	Pumping Equipment - Recharge Wells	5.00%			•			•		•		
	374	Reuse Distribution Reserviors	5.00%			•					•		•
0	375	Reuse Transmission and Distribution	5.00%			•			٠			•	٠
· -	380	Treatment & Disposal Equipment	5.00%	30,459		30,459			•		39,887	812,966	272,727
24	381	Plant Sewers	5.00%			•							•
en	382	Outfall Sewer Lines	2.00%			•			•		•	٠	•
*	389	Other Plant & Misc Equipment	5.00%			•			•		•	•	•
52	390	Office Furniture & Equipment	2.00%								280	5,803	2,500
	390.1	Computers & Software	5.00%			٠					•	•	٠
_	391	Transportation Equipment	5.00%			•			,		•	•	•
80	392	Stores Equipment	5.00%			•							•
go,	393	Tools, Shop & Garage Equipment	2.00%						•		234	4,676	2,132
	394	Laboratory Equipment	5.00%			٠			•		33	630	47
-	395	Power Operated Equipment	5.00%			•						•	,
Ŋ	396	Communication Equipment	5.00%						•		٠	•	•
6	397	Miscellaneous Equipment	5.00%			•			•		•		٠
4	398	Other Tangible Plant	5.00%						•		3,975	79,507	17,557
9													
36		Sub Total		30,459	•	30,459					70,573	1,503,005	513,150
φ,											•	٠	٠
8 2		TOTAL		30 459		30.459					70 573	1 503 005	513 150
				1			•	•		•	20.5	3,33,	3

Exhibit Rebuttal Schedule B-2 Page 3.15 Witness: Bourassa

Verde Shata Fe Wastewater Company, Inc. Plant Additions and Retirements

Exhibit Rebuttal Schedule B-2 Page 3.16 Witness: Bourassa

NARUC												
•		Alowed	Part		Adjusted	Plant		Adjusted				
Account	**	Deprec.	Additions	Plant	Plant	Retirements	Retirement	Plant	Salvade	Deprecition	Pag	Accum.
<u>9</u>	Description	Rate	(Per Books)	Adjustments	Additions	(Per Books)	Adjustments	Retirements	A/D Only	(Calculated)	Balance	Deprec.
351	Organization Cost	0.00%			•			•		•	30 909	•
352	Franchise Cost	0.00%			•			•		•		•
353	Land and Land Rights	0.00%			•			•			45 400	•
354	Structures & Improvements	5.00%			•					5.412	108.242	34.745
355	Power Generation Equipment	5.00%			•			•		•		•
360	Collection Sewers - Force	5.00%			•							•
361.1	Collection Sewers - Gravity	5.00%			•					16,437	328.735	189.023
361.2	Manholes & Cleanouts	5.00%			•			•				
362	Special Collecting Structures	5.00%			•					•	,	•
363	Servies to Customers	5.00%			•					3.659	73 179	42 078
364	Flow Measuring Devices	5.00%								648	12.958	4.652
365	Flow Measuring Installations	5.00%			•			•		} .	,	
366	Reuse Services	5.00%			•			•		•		•
367	Reuse Meters and Meter Installations	5.00%						•		•	•	•
370	Receiving Wells	5.00%						•		•	•	•
371.1	Pumping Equipment - Lift Stations	5.00%			•			•		•		
371.2	Other Pumping Equipment	5.00%			•			•		• •		•
3713	Pumping Equipment - Recharge Wells	5,00%										
374	Reuse Distribution Reserviors	5.00%			•							•
375	Reuse Transmission and Distribution	5.00%			•							,
380	Treatment & Disposal Equipment	5.00%	31.640		31.640			•		42 484	865 491	356 380
381	Plant Sewers	5.00%			. •						•	
382	Ouffell Sewer Lines	5.00%										•
389	Other Plant & Misc Equipment	5.00%			,					•		•
390	Office Furniture & Equipment	5.00%			•					290	5.803	3.080
390.1	Computers & Software	5.00%			•			•				
391	Transportation Equipment	5.00%			•					•		•
392	Stores Equipment	5.00%			•					•		٠
393	Tools, Shop & Garage Equipment	5.00%								234	4.676	2.600
394	Laboratory Equipment	5.00%			•			•		83	630	110
395	Power Operated Equipment	2.00%			•					١.		
396	Communication Eduloment	5.00%			•			•		•	•	۰
397	Mscellan ecus Equipment	5.00%						•		•	•	•
398	Other Tangible Plant	5.00%			•			•		3 975	79 507	25 508
	Sub Total		31,640		31,640	•				73.170	1,555,530	658.177
										,		
										,		٠
	TOTAL		31,640	•	31,640					73.170	1,555,530	658.177

		Verd Te Origina	e Santa Fe Wal est Year Ended al Cost Rate Bas Adjustmen	Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Original Cost Rate Base Proforma Adjustments Adjustment Number 2	Inc. 2 rents			Exhibit Rebuttal Schedule B-2 Page 4 Witness: Bourassa	3 B-2
		Accum	Accumulated Depreciation	tion					
.						Adjustments			
				Adjustments	മ	al	a	шi	
,			Per Books	Required to	Intentionally	Intentionally	Intentionally	Intentionally	Adjusted
∢			Accum.	Reconcile to	Ę	Feg.	Left	Fe4	Accum.
- (No. Description		Depr.	Reconstruction	Blank	Blank	Blank	Blank	Depr.
·	_	==	•	•					•
19 (•	• ,					•
r9 (353 Land and Land Rights	ights	'	•					• !
7) (rovernents	34,745	•					34,745
) פיז		n Equipment	•	•					
י פיז		s - Force	•						•
న గ		s - Gravity	189,023	•					189,023
გ	361.2 Manholes & Cleanouts	nouts		•					•
(7)		g Structures	•	•					
(T)		Sumers	42,078	•					42,078
m	_	Devices	4,652	•					4,652
מי	365 Flow Measuring Installations	nstallations	į	•					•
m			į	•					•
(T)		d Meter Installations		•					•
m	_		į	•					
9	371.1 Pumping Equipment - Lift Stations	ent - Lift Stations	•	•					
ัก l	-	quipment							•
س	_	Pumping Equipment - Recharge Wells							
י פיז		n Reserviors	•						•
י פי		Reuse Transmission and Distribution							• ;
יניו	380 Treatment & Disposal Equipment	osal Equipment	356,380	•					356,380
(T)			•	•					•
m		es	•	•					•
m		sc Equipment	•	•					•
(F)		. Equipment	3,080	•					3,080
జ	390.1 Computers & Software	tware	•	•					•
m		quipment	•	•					•
m		.		•					•
ო		arage Equipment	2,600	•					2,600
ო		ment	110	•					110
ო		Equipment Equipment		•					•
ო		quipment	•	•					•
ო	397 Miscellaneous Equipment	uipment	•	•					
ო	398 Other Tangible Plant	ant	25,508	•					25,508
	Rounding			•					•
	TOTALS	₩	658,177	· ·	•	•	•	· •	\$ 658,177
A	Accumulated Depreciation per Books	per Books							\$ 658,177
<u>2</u>	ease (decrease) in Acc	Increase (decrease) in Accumulated Depreciation						ſ	

Adjustment to Accumulated Depreciation

SUPPORTING SCHEDULES B-2, pages 4.1

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Original Cost Rate Base Proforma Adjustments Adjustment Number 2 -A

Exhibit Rebuttal Schedule B-2 Page 4.1 Witness: Bourassa

Line <u>No.</u>					
1					
2				Accumulated	
3			Recorded	Depreciation	
4	Acct.		Accumulated	Per Plant	Adjustment
5	No.	Description	Depreciation	Reconstruction	Required
6	351	Organization Cost			
7	352	Franchise Cost	•	-	•
8	353	Land and Land Rights	-	-	-
9	354	Structures & Improvements	34,745	34,745	-
10	355	Power Generation Equipment	-	-	-
11	360	Collection Sewers - Force	-	-	-
12	361.1	Collection Sewers - Gravity	189,023	189,023	-
13	361.2	Manholes & Cleanouts	-	-	
14	362	Special Collecting Structures	-	-	-
15	363	Servcies to Customers	42,078	42,078	-
16	364	Flow Measuring Devices	4,652	4,652	-
17	365	Flow Measuring Installations	-	-	-
18	366	Reuse Services	-	-	-
19	367	Reuse Meters and Meter Installation	•	-	-
20	370	Receiving Wells	-	- .	-
21		Pumping Equipment - Lift Stations	-	-	-
22		Other Pumping Equipment	-	-	
23		Pumping Equipment - Recharge We	-	•	
24	374	Reuse Distribution Reserviors	-	-	-
25	375	Reuse Transmission and Distributio	· · · · · · · · · · · · · · · · · · ·		-
26	380	Treatment & Disposal Equipment	356,380	356,380	, -
27	381	Plant Sewers	-	-	-
28	382	Outfall Sewer Lines	-	•	-
29	389	Other Plant & Misc Equipment		- 0.000	•
30	390	Office Furniture & Equipment	3,080	3,080	-
31	390.1	Computers & Software	-	•	-
32	391	Transportation Equipment	-	•	•
33	392	Stores Equipment	-	2.600	-
34	393 394	Tools, Shop & Garage Equipment	2,600 110	2,600	-
35 36	39 4 395	Laboratory Equipment	110	110	
	396	Power Operated Equipment	•	•	-
37 38	396 397	Communication Equipment	-	-	-
39	397 398	Miscellaneous Equipment Other Tangible Plant	25,508	25,508	-
40	330	Rounding	25,506	20,306	_
40		TOTALS	#REF!	\$ 658,177	\$ -
71		TO TALLO	#IXIIII	Ψ 000,177	₩ =

42 43 44

45 46

<u>SUPPORTING SCHEDULE</u> B-2, pages 3.2 - 3.16

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Original Cost Rate Base Proforma Adjustments Adjustment 3

Exhibit Rebuttal Schedule B-2 Page 5.0 Witness: Bourassa

Contributions-in-Aid of Construction (CIAC) and Accumulated Amortization

Line					
No.					
1					
2 3				_	
			Gross		cumulated
4			CIAC	<u>An</u>	nortization
5 6	Computed balance at end of test year	\$	978,305	\$	502,287
6					
7	Adjusted balance at end of test year		978,305		502,287
8 9					
9	Increase (decrease)	\$ -	-	\$	-
10					
11		_			
12	Adjustment to CIAC/AA CIAC	<u>\$</u>	-	\$	
13	Label		3a		3b
14					
15					
16					
17					
18	011DD0DT1110 0011ED111 E0				
19	SUPPORTING SCHEDULES				
20	E-1				
21	B-2, page 5.1				
22					
23 24					
2 4 25					
26					
27					
28					
29					
20					

Verde Santa Fe Watewater Company, Inc.
Test Year Ended December 31, 2012
Contributions-in-aid of Construction (CIAC)

Amortization Amortization Rate Amortization (1/2 yr convention) Accumulated Amortization Amortization Rate Amortization (1/2 yr convention) Accumulated Amortization Net CIAC Net CIAC CIAC $\frac{|C|}{|C|} = \frac{|C|}{|C|} =$

Exhibit Schedule B-2 Page 5.1 Witness: Bourassa

	1998	88	1999	9	200	0	200	1	200	2
Balance 12/31/1997	Additions	Balance								
•	77,550	77,550	76,000	153,550	(100)	153,450	401,915	555,365	•	555,365
•		5.0000%		5.0000%		5.0000%		5.0000%		5.0000%
		1,939		5,778		7,675		17,720		27,768
		1,939		7,716		15,391		33,112		60,880
	77.550	75.611	76.000	145,834	(100)	138.059	401.915	522 253		494 485

2007	Additions Balance	- 978,305	2.0000%	48,915 231,442	- 746,863
9	Balance	978,305	5.0000%	38,342 182,526	795,779
2006	Additions	422,940			422,940
2005	Balance	555,365	5.0000%	27,768	411,180
20	Additions				-
2004	Balance	555,365	2.0000%	27,768	438,949
20	Additions	•			
2003	Balance	555,365	5.0000%	27,768 88,648	466,717
20	Additions	,			,

2008	88	2009	6	2010	0	2011	1	2012	2
Additions	Additions Balance	Additions Balance	Balance	Additions Balance	Balance	Additions	Balance	Additions Balance	Balance
•	978,305	•	978,305	•	978,305	•	978,305	•	978,305
	5.0000%		2.0000%		5.0000%		5.0000%		2.0000%
	48,915		48,915		48,915		48,915		48,915
	280,357		329,272		378,187		427,103		476,018
,	697,948		649,033		600,118	•	551,202	٠	502,287

Amortization Rate Amortization (1/2 yr convention) Accumulated Amortization

Net CIAC

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Computation of Working Capital

28

29

30

E-1

SUPPORTING SCHEDULES:

Exhibit Schedule B-5 Page 1 Witness: Bourassa

Line No. 1 2 3 4 5 6 7	Cash Working Capital (1/8 of Allowance Operation and Maintenance Expense) Pumping Power (1/24 of Pumping Power) Purchased Water (1/24 of Purchased Water)	\$	43,711 1,540 1,540
8			
9	Total Working Capital Allowance		46,792
10			
11			
12	Cash Working Capital Requested		
13			
14			
15 16			
17		Adinat	ed Test Year
18	Total Operating Expanse	<u> </u>	468,607
19	Total Operating Expense Less:	Ψ	400,007
20	Income Tax	\$	2.826
21	Property Tax	Ψ	20,114
22	Depreciation		22,039
23	Purchased Water		36,970
24	Pumping Power		36,970
25	Allowable Expenses	\$	349,688
26	1/8 of allowable expenses	\$	43,711
27	170 of anomable expenses		70,7 11

RECAP SCHEDULES:

B-1

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Income Statement

Exhibit Rebuttal Schedule C-1 Page 1 Witness: Bourassa

Line <u>No.</u> 1	Revenues		Adjusted Book Results	<u>Ac</u>	ljustment		Test Year Adjusted <u>Results</u>		Proposed Rate Increase	V	Rebuttal Adjusted with Rate Increase
2	Flat Rate Revenues	\$	462,400	\$	-	\$	400 400		27.054		500.054
3	Unmetered Water Revenues	•	462,400 7,527	Þ	-	Ф	462,400	Þ	37,651	Þ	500,051
4	Other Water Revenues		9,624		-		7,527 9,624				7,527 9.624
5	Other Water Revenues	\$	479,551	\$	-	\$	479,551	•	37,651	\$	517,202
6	Operating Expenses	Ψ	479,001	Ψ.	-	Ψ	4/9,551	Ą	37,031	Ψ	517,202
7	Salaries and Wages	s	31,683		(18,529)	•	13.154			s	13,154
8	Purchased Wastewater Treatment	. Ψ	31,003		(10,529)	Ψ	13,134			Ψ	13,134
9	Sludge Removal		21,328		12.079		33,407				33.407
10	Purchased Power		36,970		12,075		36,970				36,970
11	Chemicals		13,584		_		13.584				13,584
12	Materials and Supplies		5,772		_		5,772				5,772
13	Office Supplies and Expense		0,772		_		5,772				5,772
14	Contractual Services - Accounting		_				-				_
15	Contractual Services - Professional		5.130		-		5,130				5,130
16	Contractual Services - Maintenance		-		_		0,100				0,100
17	Contractual Services - Other		227.098		-		227.098				227.098
18	Water Testing		9.784		-		9,784				9.784
19	Rents		31,055		(11,256)		19,799				19,799
20	Transportation Expenses		4.103		-		4,103				4,103
21	Insurance - General Liability		5.108		_		5,108				5,108
22	Insurance - Health and Life				_		-				-
23	Reg. Comm. Exp Other		2,355		-		2,355				2,355
24	Reg. Comm. Exp Rate Case		25,000		-		25,000				25,000
25	Miscellaneous Expense		22,364		-		22,364				22,364
26	Bad Debt Expense		-		-						-
27	Depreciation and Amortization Expense		22,039		٠ -		22,039				22,039
28	Taxes Other Than Income		-		-		•				· -
29	Property Taxes		21,173		(1,059)		20,114		526		20,641
30	Income Tax		(1,045)		3,871		2,826		7,620		10,446
31					-		-				-
32	Total Operating Expenses	\$	483,501	\$	(14,894)	\$	468,607	\$	8,146	\$	476,753
33	Operating Income	\$	(3,950)	\$	14,894	\$	10,944	\$	29,504	\$	40,448
34	Other Income (Expense)										
35	Interest Income		-		-		-				-
36	Other income		3,726		-		3,726				3,726
37	Interest Expense		•		-		-				-
38	Other Expense		(34)		-		(34)				(34)
39					-		-				-
40	Total Other Income (Expense)	_\$_	3,692	<u> </u>		\$	3,692	\$	-	\$	3,692
41	Net Profit (Loss)	\$	(258)	<u>\$</u>	14,894	\$	14,636	\$	29,504	\$	44,140
42											
43	SUPPORTING SCHEDULES:							RE	CAP SCHEE	ULE	<u>s:</u>
44	C-1, page 2							A-1	l		
45	E-2										
46											

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Income Statement

Exhibit Rebuttal Schedule C-1 Page 2 Witness: Bourassa

Revenues Flat Rate Revenues Measurad Revenues Other Revenues Operating Expenses Salaries and Wages Purchased Wastewater Treatment Sludge Removal Purchased Power Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Professional Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Rents Transportation Expenses Transportation Expenses Insurance - General Liability	## Results \$ 462,400 7,527 \$ 17,627 \$ 1,624 \$ 1,624 \$ 1,624 \$ 1,625 \$ 1,627 \$ 1,038 \$ 1,638 \$	8 2 2 4 2 5 6 6 7 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Depreciation	Taxes - \$	Director's Salaries (18,529)	Rent Expense . \$	Sludge Removal 12,079	Income I axes	м м	Adjusted Results 462,400 \$ 7,527 9,624 479,551 \$	문 트림	**Adjusted with Rate Increase \$ 500,00	usued Rate <u>ease</u> 500,051 7.527
Revenues Measured Revenues Measured Revenues Operating Expenses Salaries and Wages Purchased Wastewater Treatment Sludge Removal Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	2 4 4	227 227 228 328 328 328 328 328 328 328 328 328	∽		(18,529)	Expense	Remo		s s	27.5	열	틸르	ase 30,051 7.527
Favenues Flat Rate Revenues Measured Revenues Operating Expenses Salaries and Wages Purchased Wastewater Treatment Sludge Removal Purchased Wastewater Treatment Sludge Removal Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Accounting Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	4 4	227 227 227 228 330 370 370 388 388 370 370 370 370 370 370 370 370 370 370	•		(18,529)	(11,256)			м	8 2 2 5			7.527
Flat Rate Revenues Measured Revenues Operating Expenses Salaries and Wages Suraires and Wages Purchased Wastewater Treatment Sludge Removal Purchased Wastewater Treatment Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	4 4 9		•	, ,	(18,529)	(11,256)			s s	l i			7.527
Measured Revenues Operating Expenses Salaries and Wages Purchased Wastewater Treatment Sludge Removal Purchased Power Grincased Power Office Supplies and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Waintenance Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	4 9		•	φ, ,	(18,529)	(11,256)			₩	1			7 527
Operating Expenses Salaries and Wages Purchased Wastewater Treatment Suludge Removal Purchased Power Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	9		∽		. (18,529)	(11,256)			s	- 1		-	
Operating Expenses Salaries and Wages Purchased Wastewater Treatment Sludge Removal Purchased Power Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	4 0 40 4 8		•	,	(18,529)	(11,256)		·	\$	ı		-	9,624
Operating Expenses Salaries and Wages Sularies and Wages Purchased Wastewater Treatment Sludge Removal Purchased Power Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Professional Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	(4	683 328 970 584 			(18,529)	(11,256)	12.079				37,651	\$ 51	517,202
Salanies and Wages Purchased Wastewater Treatment Sludge Removal Purchased Power Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	· ·	683 2. 4 3.28 3.28 584 772 772 1.30 6.56 6.56 6.56 6.56 108			(18,529)	(11,256)	12,079						
Purchased Wastewater Treatment Sludge Removal Purchased Power Chemicals Power Chemicals and Supplies Office Supplies and Expense Ontractual Services - Accounting Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	· ·	328 328 970 970 584 130 130 130 100 100 100 100 100 100 100				(11,256)	12.079		49	13.154		₩	13.154
Sludge Removal Purchased Power Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Paintenance Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	227.7. 227.7. 3.1.7.	328 970 777 772 130 698 698 6784 108				(11,256)	12,079						•
Purchased Power Chemicals Materials and Supplies Materials and Supplies Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	36.6 13.6 5.7 22.7 3.9 3.4 4.4	584 584 772 130 698 784 784 108				(11,256)				33.407		ĕ	33.407
Chemicals Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Professional Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	227.7.2.3.1.2.1.2.2.7.2.4.4.2.7.2.2.7.2.2.2.2.2.2.2.2.2	772 772 1 30 098 098 103 108				(11,256)				36 970			36 970
Materials and Supplies Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Other Vater Services - Other Nater setting Rents Transportation Expenses	227, 5, 1, 2, 2, 3, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	772 130 098 784 055 103				(11,256)				13 584		•	3.584
Office Supplies and Expense Contractual Services - Accounting Contractual Services - Professional Contractual Services - Waintenance Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	227, 5, 1, 9, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	7 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -				(11,256)				5 772		•	5772
Contractual Services - Accounting Contractual Services - Professional Contractual Services - Maintenance Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	227,72 1,9 1,4 1,4 1,4	130 130 103 103				(11,256)							! .
Contractual Services - Professional Contractual Services - Maintenance Contractual Services - Maintenance Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	227,C	130 130 103 103 108				(11,256)							
Contractual Services - Maintenance Contractual Services - Other Vater Testing Rents Transportation Expenses Insurance - General Liability	227,2 9,1,6 1,4,8	, 988 103 103 108				(11,256)				5 120		-	130
Contractual Services - Mantenance Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	227,72 9,7 9,1,6 1,4,4	, 988 784 103 108	•			(11,256)				5		•	3
Contractual Services - Other Water Testing Rents Transportation Expenses Insurance - General Liability	7.00 E. 4.00	55 4 4 8 103 55 4 4 8				(11,256)				. 000		Š	. 60
Water Testing Rents Transportation Expenses Insurance - General Liability	9, E, 4, R,	25 55 55 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 50 5				(11,256)				980',777		3	980,177
Rents Transportation Expenses Insurance - General Liability	0,1,6 1,4,0,	95 108 108				(11,256)				9,784			9,784
Transportation Expenses Insurance - General Liability	4, r.	ති කි ස								19,799		=	9,799
Insurance - General Liability	5,1	108								4,103		•	4,103
										5,108			5,108
Insurance - Health and Life										•			
Reg. Comm. Exp Other		2,355								2,355			2,355
Reg. Comm. Exp Rate Case	25,(25,000			•					25,000		N)	25,000
Miscellaneous Expense	22,364	364								22,364		81	22,364
Bad Debt Expense	-												
Deprec. and Amort. Exp.	22,039	650	•							22,039		81	22,039
Taxes Other Than Income	•												
Property Taxes	21,1	21,173		(1,059)						20,114	226	Ñ	20,641
Income Tax	٦ , 5	(1,045)						ຕ໌	3,871	2,826	7,620	-	10,446
:										- 1			
Total Operating Expenses	\$ 483,501		\$	(1,059)	(18,529)	(11,256)		s	3,871 \$	- 1	8,146	ı	476,753
Operating Income	3,(5)	950) \$	•	1,059 \$	18,529 \$	11,256 \$	\$ (12,079)	(A)	,871) \$	10,944 \$	29,504	€	40,448
Other Income (Expense)													
Interest Income	-												
Other income	3,7	3,726								3,726			3,726
Interest Expense	•									•			
Other Expense	-	(3								(34)			34
!									,	- 1			٠
Total Other Income (Expense)	\$ 3,6	692 \$						s	چ	3,692 \$	ł	··	3,692
Net Profit (Loss)	\$	(258) \$	\$	1,059 \$	18,529 \$	11,256 \$	\$ (12,079)	\$	(3,871) \$	14,636 \$	29,504	\$	44,140
SUPPORTING SCHEDULES.										α1'	RECAP SCHEDULES:	STIES:	
3										•	L aged 'L-'		

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Adjustments to Revenues and Expenses

Exhibit Rebuttal Schedule C-2 Page 1 Witness: Bourassa

Line				ents to Revenues a	nd Expenses			
<u>No.</u> 1		1	2	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	Subtotal
2	_	Depreciation Expense	Property <u>Taxes</u>	Director's <u>Salaries</u>	Rent <u>Expense</u>	Sludge <u>Removal</u>	Income <u>Taxes</u>	Subtotal
4 5	Revenues							-
6	Expenses		(1,059)	(18,529)	(11,256)	12,079	3,871	(14,894)
7 8	Operating							
9	Income	-	1,059	18,529	11,256	(12,079)	(3,871)	14,894
10			.,			(,,	(-,,	,
11	Interest							
12	Expense						•	-
13 14	Other Income /							
15	Expense							-
16	Expolico							
17	Net Income		1,059	18,529	11,256	(12,079)	(3,871)	14,894
18					•	•		
19				· <u>-</u>				
20 21		7	<u>Adjustme</u> 8	ents to Revenues a	nd Expenses 10	11	<u>12</u>	Subtotal
22		<u>7</u> Intentionally	<u>o</u> Intentionally	<u>9</u> Intentionally	Intentionally	Intentionally	112 Intentionally	Subtotal
23		Left	Left	Left	Left	Left	Left	
24		Blank	Blank	<u>Blank</u>	<u>Blank</u>	<u>Blank</u>	<u>Blank</u>	
25	Revenues							-
26	- · ·							(4.4.90.4)
27 28	Expenses		-	-	•	•	•	(14,894)
20 29	Operating							
30	Income	•	-	-	•		• ,	14,894
31								
32	Interest							
33	Expense							-
34 35	Other Income /							_
36	Expense							•
37	Typerise							
38	Net Income		-		-	-		14,894
	Net Income	-			<u> </u>	-	-	14,894

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Adjustments to Revenues and Expenses Adjustment Number 1

Exhibit Rebuttal Schedule C-2 Page 2 Witness: Bourassa

Depreciation Expense

Line No.											
1 2 3	Acct.		Orig	inal	Non-depre	ciable/		Adjusted Original	Proposed	Depreciation	
4	No.	<u>Description</u>	Co		Fully Depre			Cost	Rates	Expense	
5	351	Organization Cost	-	30,909		(30,909)		-	0.00%	-	
6	352	Franchise Cost		-		-		-	0.00%	_	
7	353	Land and Land Rights		45,400		(45,400)		-	0.00%	-	
8	354	Structures & Improvements	1	08,242				108,242	3.33%	3,604	,
9	355	Power Generation Equipment		-				-	5.00%	-	
10	360	Collection Sewers - Force		-				-	2.00%	-	
11	361.1	Collection Sewers - Gravity	3	28,735				328,735	2.00%	6,575	,
12	361.2	Manholes & Cleanouts		•					2.00%	-	
13	362	Special Collecting Structures		-				-	2.00%	-	
14	363	Servcies to Customers		73,179				73,179	2.00%	1,464	
15	364	Flow Measuring Devices		12,958				12,958	10.00%	1,296	i
16	365	Flow Measuring Installations		-				•	10.00%	-	
17	366	Reuse Services		-				-	2.00%	-	
18	367	Reuse Meters and Meter Installations		-				•	8.33%	-	
19	370	Receiving Wells		-				-	3.57%	•	
20	371.1	Pumping Equipment - Lift Stations		-				-	10.00%	-	
21	371.2	Other Pumping Equipment		-				-	10.00%	-	
22	371.3	Pumping Equipment - Recharge Well		-					10.00%	-	
23	374	Reuse Distribution Reserviors		-				-	2.50%	-	
24	375	Reuse Transmission and Distribution		-				-	2.00%	-	
25	380	Treatment & Disposal Equipment	ε	65,491				865,491	5.00%	43,275	,
26	381	Plant Sewers		-		-		-	5.00%	-	
27	382	Outfall Sewer Lines		-				-	3.33%	-	
28	389	Other Plant & Misc Equipment		-				-	6.67%	-	
29	390	Office Furniture & Equipment		5,803				5,803	6.67%	387	,
30	390.1	Computers & Software		-				-	20.00%	•	
31	391	Transportation Equipment		-				-	20.00%	-	
32	392	Stores Equipment		-				-	4.00%	-	
33	393	Tools, Shop & Garage Equipment		4,676				4,676	10.00%	468	
34	394	Laboratory Equipment		630				630	10.00%	63	i
35	395	Power Operated Equipment		-				-	5.00%	-	
36	396	Communication Equipment		-				-	10.00%	-	
37	397	Miscellaneous Equipment						·	10.00%		
38	398	Other Tangible Plant		79,507				79,507	10.00%	7,951	
39											
40											
41								-	10.00%		_
42		TOTALS	\$ 1,5	55,530	\$	(76,309)	\$	1,479,221		\$ 65,081	
43							_				
44								ross CIAC	Amort. Rate		
45		nortization of Contributions					\$	978,305	4.3997%	\$ (43,043	_
46	Total De	preciation Expense								\$ 22,039)
47											
48	Adjusted	Test Year Depreciation Expense								22,039	_
49											
50	Increase	(decrease) in Depreciation Expense								-	=
51											
52	Adjustme	ent to Revenues and/or Expenses								\$ -	_
53											_
54	SUPPOR	RTING SCHEDULE									
55	B-2, pag	e 3					*Ful	ly Depreciated	l		

Verde Santa Fe Watswater Company, Inc. Test Year Ended December 31, 2012 Adjustment to Revenues and Expenses Adjustment Number 2

Exhibit Rebuttal Schedule C-2 Page 3 Witness: Bourassa

Property Taxes

Line			Test Year		Company
No.	DESCRIPTION	3	as adjusted	Re	commended
1	Company Adjusted Test Year Revenues	\$	479,551	\$	479,551
2	Weight Factor		2		2
3	Subtotal (Line 1 * Line 2)		959,102		959,102
4	Company Recommended Revenue		479,551		517,202
5	Subtotal (Line 4 + Line 5)		1,438,653		1,476,304
6	Number of Years		3		3
7	Three Year Average (Line 5 / Line 6)		479,551		492,101
8	Department of Revenue Mutilplier		2		2
9	Revenue Base Value (Line 7 * Line 8)		959,102		984,203
10	Plus: 10% of CWIP (intentionally excluded)		-		-
11	Less: Net Book Value of Licensed Vehicles		-		•
12	Full Cash Value (Line 9 + Line 10 - Line 11)		959,102		984,203
13	Assessment Ratio		19.0%		19.0%
14	Assessment Value (Line 12 * Line 13)		182,229		186,998
15	Composite Property Tax Rate - Obtained from ADOR		11.0379%		11.0379%
16	Test Year Adjusted Property Tax Expense (Line 14 * Line 15)	\$	20,114	\$	20,641
17	Tax on Parcels		-		-
18	Total Property Taxes (Line 16 + Line 17)	\$	20,114		
19	Adjusted Test Year Property Taxes	\$	21,173		
20	Adjustment to Test Year Property Taxes (Line 18 - Line 19)	\$	(1,059)		
21					
22	Property Tax on Company Recommended Revenue (Line 16 + Line 17)			\$	20,641
23	Company Test Year Adjusted Property Tax Expense (Line 18)			\$	20,114
24	Increase in Property Tax Due to Increase in Revenue Requirement			\$	526
25				-	
26	Increase in Property Tax Due to Increase in Revenue Requirement (Line 2	24)		\$	526
27	Increase in Revenue Requirement	,		Š	37.651
28	Increase in Property Tax Per Dollar Increase in Revenue (Line 26 / Line 2	7)		*	1.39813%
29	The second secon	.,			

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012

Adjustment to Revenues and Expenses
Adjustment Number 3

Exhibit Rebuttal Schedule C-2 Page 4 Witness: Bourassa

Director's Salaries and Wages

Line		
No.		
1		
2	Director's Fees per Staff	\$ 13,154
3		
4	Test Year Directors Fees	\$ 31,683
5		
6	Adjustment to Salaries and Wages	\$ (18,529)
7	•	
8		
9	Adjustment to Revenues and/or Expenses	\$ (18,529)
10		
11		
12		
13		
14		
15		
16	Reference	
17	Staff Adjustment No. 1	
18	Testimony	
19		
20		

Verde Santa Fe Watewater Company, Inc.

Test Year Ended December 31, 2012 Adjustment to Revenues and Expenses Adjustment Number 4 Exhibit Rebuttal Schedule C-2 Page 5 Witness: Bourassa

Rent Expense

Line		
<u>No.</u>		
1		
2	Rent Expense on WW Treatment Facilities per Staff	\$ 19,799
3		
4	Test Year Rent Expense on WW Treeatment Facilities	\$ 31,055
5		
6	Adjustment to Rent Expense	\$ (11,256)
7		
8	Adjustment to Revenues and/or Expenses	\$ (11,256)
9		
10		
11		
12		
13		
14		
15		
16	Reference	
17	Staff Adjustment No. 1	
18	Testimony	
19	·	
20		

Verde Santa Fe Watewater Company, Inc.

Test Year Ended December 31, 2012 Adjustment to Revenues and Expenses Adjustment Number 5 Exhibit Rebuttal Schedule C-2 Page 6

Witness: Bourassa

Sludge Removal Expense

Line				
No.				
1				
2	Sludge Removal Assocaited with Effluent Ponds	\$ 10,676		
3				
4	Annualization Period (years)	2		
5				
6	Annualized expense		\$	5,338
7				
8	Additional Cost of sludge bagging process			6,741
9				
10	Total Adjustment to Sludge Removal Expense		\$	12,079
11				
12				
13 14				
15	Adjustment to Revenues and/or Expenses		\$	12,079
16	Adjustitient to Nevertues arturor Expenses		Ψ	12,079
17				
18				
19				
20				
21				
22				
23				
24				
25				
26	SUPPORTING SCHEDULES			
27	Testimony			
28				

Verde Santa Fe Watewater Company, Inc.

Test Year Ended December 31, 2012
Adjustment to Revenues and/or Expenses
Adjustment Number 6

Exhibit Rebuttal Schedule C-2

Page 7

Witness: Bourassa

	Adjustment Number o		VVII	ness: Bouras	sa
Line					
<u>No.</u>					
1	Income Taxes				
2		Te	st Year	Te	st Year
3		at Pre	sent Rates		osed Rates
4	Compauted Income Tax	\$	1,905	\$	7,041
5	Test Year Income tax Expense	•	-	•	1,905
6	Adjustment to Income Tax Expense	\$	1,905	\$	5,136
7	•				
8					
9					
10	•				
11					
12					•
13	SUPPORTING SCHEDULE				
14	C-3, page 2				
15	0 0, page 2				
16					
17					
18					
19					
20					
21					
41					

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Computation of Gross Revenue Conversion Factor

Exhibit Rebuttal Schedule C-3 Page 1 Witness: Bourassa

		Percentage of Incremental
Line		Gross
No.	Description	Revenues
1	Combined Federal and State Effective Income Tax Rate	20.525%
2		
3	Property Taxes	1.111%
4		
5		
6	Total Tax Percentage	21.636%
7		
8	Operating Income % = 100% - Tax Percentage	78.364%
9		
10		
11		
12 13	1 = Gross Revenue Conversion Factor	
14	Operating Income %	1.2761
15	operating moonie w	
16		
17		
18		
19		
20		
21		
22		
23		
24 25	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
25 26	C-3, page 2	A-1
27	0-0, page 2	,,,
28		
29		
30		
31		
32		
33		
34		
35		
36 37		
38		
39		
40		

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012

Exhibit Rebuttal Schedule C-3 Page 2 Witness: Bourassa

GROSS REVENUE CONVERSION FACTOR

Line No.	Description	(A)	(B)	(C)	(D)	(E)	(F)
1 2 3 4 5 6	Calculation of Gross Revenue Conversion Fector. Revenue Uncollecible Factor (Line 11) Revenues (L1 - L2) Combined Federal and State Income Tax and Property Tax Rate (Line 23) Subtotal (L3 - L4) Revenue Conversion Factor (L1 / L5)	100.0000% 0.0000% 100.0000% 21.6362% 78.3638% 1.276099					
7 8 9 10 11	Calculation of Uncollectible Factor: Unity Combined Federal and State Tax Rate (L17) One Minus Combined Income Tax Rate (L7 - L8) Uncollectible Rate Uncollectible Factor (L9 * L10)	100.0000% 20.5250% 79.4750% 0.0000%	0.0000%	<u>.</u>			
12 13 14 15 16 17	Calculation of Effective Tax Rate: Operating Income Before Taxes (Arizona Taxable Income) Arizona State Income Tax Rate Federal Taxable Income (L12 - L13) Applicable Federal Income Tax Rate (L55 Col F) Effective Federal Income Tax Rate (L14 x L15) Combined Federal and State Income Tax Rate (L13 + L16)	100.0000% 6.5000% 93.5000% 15.0000% 14.0250%	20.5250%	<u>.</u>			
18 19 20 21 22 23	Calculation of Effective Property Tax Factor Unity Combined Federal and State Income Tax Rate (L17) One Minus Combined Income Tax Rate (L18-L19) Property Tax Factor Effective Property Tax Factor (L20*L21) Combined Federal and State Income Tax and Property Tax Rate (L17+L22)	100.0000% 20.5250% 79.4750% 1.3981%	1.1112%	21.6362%			
24 25 26	Required Operating Income AdjustedTest Year Operating Income (Loss) Required Increase in Operating Income (L24 - L25)	\$ 40,448 \$ 10,944	\$ 29,504				
27 28 29	Income Taxes on Recommended Revenue (Col. (F), L52) Income Taxes on Test Year Revenue (Col. (C), L52) Required Increase in Revenue to Provide for Income Taxes (L27 - L28)	\$ 10,446 \$ 2,826	\$ 7,620				
30 31 32 33 34	Recommended Revenue Requirement Uncollectible Rate (Line 10) Uncollectible Expense on Recommended Revenue (L24 * L25) Adjusted Test Year Uncollectible Expense Required Increase in Revenue to Provide for Uncollectible Exp.	\$ 517,202 0,0000% \$ -	\$				
35 36 37	Property Tax with Recommended Revenue Property Tax on Test Year Revenue Increase in Property Tax Due to Increase in Revenue (L35-L36)	\$ 20,641 \$ 20,114	\$ 526				
38	Total Required Increase in Revenue (L26 + L29 + L37)		\$ 37,651	•			
	Calculation of Income Tax:	(A) Test	(B) Year	(C) Wastewater	Total	(E) Recommended	[F] Wastewater
39 40 41 42	Revenue Operating Expenses Excluding Income Taxes Synchronized Interest (L47) Arizona Taxable Income (L39 - L40 - L41)	\$ 479,551 465,781 -		\$ 479,551 465,781 - \$ 13,770	\$ 517,202 466,307 - \$ 50,894	\$	466,307
43 44 45 46	Alzona State Effective Income Tax Rate (see work papers) Alzona State Effective Income Tax Rate (see work papers) Alzona Income Tax (L42 x L43) Federal Taxable Income (L42-L44)	\$ 6.5000% \$ 895 \$ 12,875		\$ 13,770 6.5000% \$ 895 \$ 12,875	\$ 50,694 6.5000% \$ 3,308 \$ 47,586	, , ,	6.5000% 3,308
47 48 49 50 51	Federal Tax on First Income Bracket (\$1 - \$50,000) @ 15% Federal Tax on Second Income Bracket (\$50,001 - \$75,000) @ 25% Federal Tax on Third Income Bracket (\$75,001 - \$100,000) @ 34% Federal Tax on Fouth Income Bracket (\$10,001 - \$335,000) @ 39% Federal Tax on Fifth Income Bracket (\$335,001 -\$10,000,000) @ 34%	\$ 1,831 \$ \$ \$ \$	\$ - \$ - \$ - \$ -	\$ 1,931 \$ - \$ - \$ - \$ -	\$ 7,138 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	- \$ - \$ - \$ - \$	
52 53 54	Total Federal Income Tax Combined Federal and State Income Tax (L35 + L42) COMBINED Applicable Federal Income Tax Pale (Cat ID) L52, Cat IA) L52	\$ 1,931 \$ 2,826		\$ 1,931 \$ 2,826	\$ 7,138 \$ 10,446	s	7,138 10,446

55 COMBINED Applicable Federal Income Tax Rate [Col. [D], L53 - Col. [A], L53 / [Col. [D], L45 - Col. [A], L45]
56 WASTEWATER Applicable Federal Income Tax Rate [Col. [E], L53 - Col. [B], L53 | / [Col. [F], L45 - Col. [B], L45]
57 WATER Applicable Federal Income Tax Rate [Col. [F], L53 - Col. [C], L53 | / [Col. [F], L45 - Col. [C], L45]

15.0000%

15.0000%

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Summary of Cost of Capital

Exhibit Rebuttal Schedule D-1 Page 1 Witness: Bourassa

Consolidated Capital Structure

		Adius	Adjusted End of Test Year	<u>3ar</u>		Projecte	Projected Capital Structure	nctnre	
in election	<u>Item of Capital</u> Long-Term Debt	Dollar <u>Amount</u>	Percent of <u>Total</u> 0.00%	Cost <u>Rate</u> 0.00%	Weighted <u>Cost</u> 0.00%	Dollar Amount	Percent of <u>Total</u> 0.00%	Cost Rate 0.00%	Cost Weighted Rate Cost 0.00% 0.00%
v m •	Stockholder's Equity	330,308	100.00%	9.60%	%09.6	344,944	100.00%	%09.6	8.60%
4 rv a	Totals	330,308	100.00%	"	809.6	344,944	100.00%	н	9.60%
o									
ο (
<u> </u>									
<u> </u>									
4 7									
<u>1</u> 9									
17									
19									
2 2	SUPPORTING SCHEDULES.					RECAP SCHEDULES:	Š		
ខ្ល	D-1						ļ		
24	D-3								
25	D-4								
28	Testimony								
27									
æ 6									

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Cost of Long Term Debt

Exhibit Rebuttal Schedule D-2 Page 1 Witness: Bourassa

		End of Test Year	st Year			End of Projected Year	ected Year	
e <u>Description of Debt</u>	Amount Outstanding	Annual Interest	Interest <u>Rate</u>	Weighted Cost	Amount Outstanding	Annual Interest	Interest <u>Rate</u>	Weighted Cost
			0.000%	0.000%		,	0.000%	0.000
			0.000%	0.000%		•	0.000	0.000%
		•	0.000%	0.000%		•	0.000%	0.000%
		•	0.000%	0.000%		•	0.000%	0.000%
		•	0.000%	0.000%		•	0.000%	0.000%
		•	0.000%	0.000%		•	0.000%	0.000%
		•	0.000%	0.000%		•	0.000%	0.000%
		•	0.000%	0.000%		٠	0.000%	0.000%
		ı	0.000%	0.000%		•	0.000%	0.000%
Totals	Θ			0.000%	ω	,		0.000%
Supporting Schdules:								

F-1

 $\begin{smallmatrix} & & o \\ & & & \\ &$

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012

Cost of Preferred Stock

Exhibit Rebuttal Schedule D-3 Page 1 Witness: Bourassa

Line								
<u>No.</u>								
1		<u>En</u>	d of Test \	<u>′ear</u>		End o	f Projected	d Year
2								
3	Description	Shares		Dividend		Shares		Dividend
4	of Issue	Outstanding	Amount	Requirement		Outstanding	Amount	Requirement
5		_				_		•
6								
7	NOT APPLICABLE, I	NO PREFERRI	ED STOCK	(ISSUED OR	OUTSTAND	DING		
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21	SUPPORTING SCH	<u>EDULES:</u>				CHEDULES:		
22	E-1				D-1			
23								
24								
25								
26								
27 28								
28 29								
30								
31								
32								
33								
34								
35								
36								
37								
38	•							
39								
40								

Verde Santa Fe Watewater Company, Inc. Test Year Ended December 31, 2012 Cost of Common Equity

Exhibit Rebuttal Schedule D-4 Page 1 Witness: Bourassa

Line		
No.		
1		0.00%
2	The Company is proposing a cost of common equity of	9.60%
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		DECAR SCHEDULES:
17	SUPPORTING SCHEDULES:	RECAP SCHEDULES:
18	Testimony	D-1
19		
20		

Verde Santa Fe Wastewater Company, Inc. Revenue Summary Test Year Ended December 31, 2012

Exhibit Rebuttal Schedule H-1 Page 1 Witness: Bourassa

				# - 4 - 4	- 4-0				4	•
				rotal Revenues at	rotal Revenues at				rercent of Present	rercent of Proposed
Find Signature	Residential	Classification	. ↔	Present Rates 450,680 \$	ନ ପ୍ରକ୍ଷା	ა - აქ	Dollar Change 36,505	Percent Change 8.10%	Water Revenues 93.98%	Water Revenues 94.20%
0 m 4	Commercial	VSF Community Center Amante Club House		1,056 1,536	1,142		86 124	8.10%	0.22%	0.22%
က်	Commercial	VSF Golf Course Club House Highlands Resort		3,300 3,408	3,567 3,567 3,684		267 276	8.10% 8.10%	0.69%	0.69%
~ 8 0 ° £	Effluent	VSF Golf Course		65,453	7,527		(57,926)	-88.50%	13.65%	1.46%
5 2 5	Subtotals of Revenues Revenue Annualizations:	evenues alizations:	⇔	525,433 \$	504,765	es S	(20,667)	-3.93%	109.57%	%09'.26
5 4 7	Residential		9	2,440 \$	2,638	↔	198	8.10%	0.51%	0.51%
16										
8 6	Subtotal Rever	Subtotal Revenue Annualization		2,440	2,638		198	8.10%	0.51%	0.55%
8 5	Total Revenue	Total Revenues w/ Annualization	မှ	\$ 27,873 \$	507,403	€9	(20,470)	-3.88%	110.08%	98.11%
22 8 2	C-2 Revenue Adjustments Misc Revenues Reconcilina Amount	djustments s nount	₩.	(57,926) \$ 9,624 (20)	9,624	€	57,926 - 195	-100.00% 0.00% -975.00%	-12.08% 2.01% 0.00%	0.00% 1.86% 0.03%
25 26 27	Total Revenues	1 0	₩	479,551 \$	517	φ	37,651	7.85%	100.00%	100.00%

Verde Santa Fe Wastewater Company, Inc. Analysis of Revenue by Detailed Class Test Year Ended December 31, 2012

Exhibit Rebuttal Schedule H-2 Page 1 Witness: Bourassa Revised

			Average Number of									
-			Customers	•	Ave	Average BIII			Proposed Increase	rease	Percent	
불양		Classification	at <u>12/31/2012</u>	Average Consumption	Present <u>Rates</u>	<u> </u>	Proposed <u>Rates</u>	- ∢ i	Dollar Amount	Percent Amount	of Customers	
- 0	Residential		939	1	\$ 40.00	s S	43.24 \$		3.24	8.10%	99.58%	
ო	Commercial	VSF Community Center	-	•	88.00	_	95.13		7.13	8.10%	0.11%	
4	Commercial	Amante Club House	_	•	128.00	_	138.37		10.37	8.10%	0.11%	
S.	Commercial	VSF Golf Course Club House	-	•	275.00	_	297.28		22.28	8.10%	0.11%	
9	Commercial	Highlands Resort	•	•	284.00	_	307.00		23.00	8.10%	%00.0	
7		•										
ω (Effluent	VSF Golf Course	-	2,727,194	\$ 5,454.39	\$	627.25 \$		(4,827.13)	-88.50%	0.11%	
» ÷												
2 =												
7												
5												
4												
15												
16	Totals		943								100.00%	
17										!!		
18	Actual Year End Number	d Number										
6	of Customers:		949									

8228

Verde Santa Fe Wastewater Company, Inc. Analysis of Revenue by Detailed Class Test Year Ended December 31, 2012

Exhibit
Rebuttal Schedule H-2
Page 2
Witness: Bourassa
Revised

Percent	of Customers	99.47%	0.11%	0.11%	0.11%	0.11%	0.11%						100.00%							
ncrease	Percent Amount	8.10%	8.10%	8.10%	8.10%	8.10%	-88.50%						1 1	I						
Proposed Increase	Dollar Amount		7.13	10.37	22.28	23.00	620.22 \$ (4,773.01)	•												
		49	~	_	m	_	69													
	Proposed Rates	43.24	95.13	138.37	297.28	307.00	620.23													
a B		↔					69													
Median Bill	Present Rates	40.00	88.00	128.00	275.00	284.00	5,393.23 \$													
		₩,					↔													
	Median Consumption	•	•	•	•	•	2,696,615													
Average Number of Customers	at 12/31/2012	626	-	•	•		•						944			949				
	Customer Classification		VSF Community Center	Amante Club House	VSF Golf Course	Highlands Resort	VSF Golf Course								ind Number	;;				
		Residential	Commercial	Commercial	Commercial	Commercial	Effluent						Totals		Actual Year End Number	of Customers:				
	Line No.	- 2	ო	4	S	9 1	- σο	တ	10	7	5 5	5 4	15	16	17	18	19	20	7	23

Verde Santa Fe Wastewater Company, Inc. Test Year Ended December 31, 2012 Present and Proposed Rates

Exhibit Rebuttal Schedule H-3 Page 1

Monthly Usage Charge for:	Ľ		Present <u>Rates</u>			Proposed <u>Rates</u>		Change	ψj	Percent <u>Change</u>
Residential Commercial		•	40.00 40.00	xSFE (see Note 1)	↔	43.24 43.24	xSFE (see Note 2)		3.24	8.10%
Effluent (all meter sizes)	All gallons	•	5.00	2.00 per 1,000 gallons	•	0.23	per 1,000 gallons	, 5	(1.77)	-88.50%

Note 1: If a commercial flat rate is necessary, it will be calculated for each commercial customer by dividing the expected design daily flow rate (as prescribed by the Ten State Standards) by one SFE (single family equivalent). One SFE will equal 262 gallons per day (the approved design flow rate per single family unit by ADEQ. The resulting factor will be multiplied by the approved residential flat rate to get the commercial monthly flat rate.

Note 2: One SFE is defined as 10 fixtures (sinks and/or tollets and/or showers, etc). The SFE for a commercial customer will be equal to the number of fixtures divided by 10. If the computed SFE is less than 1.0, the factor will be 1.0; which provides that a commercial customer pays no less than a residential customer.

Verde Santa Fe Wastewater Company, Inc.

Test Year Ended December 31, 2012 Present and Proposed Rates

Exhibit

Witness: Bourassa

Rebuttal Schedule H-3 Page 2

Present Rates

Proposed Rates

Service Line Charge

n/a

Cost

Other Charges:

15		Present Rates
16	Establishment	\$ 25.00
11	Reconnection (Delinquent)	\$ 30.00
8	Deposit	(a)
19	Deposit Interest (annual effective rate)	3.50%
20	Re-establishment (Within 12 months)	(p)
21	Deferred Payment, per month	TN
22	Late Payment Penalty	1.5%
23	NSF Check	\$ 25.00
24	After hours service charge	NT
22		

Proposed Rates	\$ 25.00	\$ 30.00	(a)	3.50%	(p)	1.5%	1.5%	\$ 25.00	\$ 35.00	
Pro										

(a) Per Rule AAC R14-2-603.B (b) Per Rule AAC R14-2-603.D 28 28 30 30